

Application Checklist

The following information must be included in the final JARC or New Freedom application packet to be considered complete. Incomplete applications will be disqualified after the application deadline has passed. Six (6) copies of the application must be submitted on 8 ½ x 11 inch paper and bounded with a paper clip or black binder clip **and** in electronic format on a CD. Failure to provide either will disqualify project from consideration.

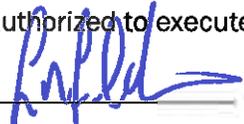
ALL PROJECT APPLICATIONS MUST BE **RECEIVED** AT THE SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY OFFICE BY **DECEMBER 21, 2012 AT 12:00 NOON EST.**

- Signed Application Checklist
- Section 1: Summary of Application
- Section 2: Applicant, Existing Services, and Service Area
- Section 3: Project Information
- Section 4: Coordination
- Section 5: Implementation and Scalability
- Section 6: Project Management and Reporting
- Section 7: Additional Information - Operating Projects Only
- Section 8: Additional Information - Capital/Mobility Management Projects Only
- Section 9: Summary of Project Cost
- Section 10: Letters of Support
- Exhibit A1: Resolution by Applicants with a Governing Board
- ~~N/A~~ Exhibit A2: Certification by Applicants without a Governing Board
- Exhibit B: Public Hearing
- Exhibit C: Single Audit Act
- Exhibit D: Federal Certifications and Assurances
- Exhibit E: Civil Rights Requirements

- Exhibit G: Restrictions on Lobbying
- Exhibit H: Milestone Information

Name: Lee R. Feldman, City Manager

(Individual authorized to execute contracts with South Florida Regional Transportation Authority)

Signature: 

Date: 

SECTION 1: SUMMARY OF APPLICATION

Application Type

Please indicate whether this is a JARC or New Freedom Application. CHECK ONLY ONE PROGRAM. If both Program boxes below are checked, the application may be deemed ineligible.

- Section 5316 – Job Access and Reverse Commute (JARC)
 Section 5317 – New Freedom

Applicant Name and Contact Information

Name of Applicant	City of Fort Lauderdale
Contact Person	Diana Alarcon
Address	290 NE 3rd Ave, Fort Lauderdale, FL 33301
Email	dalarcon@fortlauderdale.gov
Phone Number	954-828-3793

Organization Type

- Local Government Authority
 Private Non-Profit Organization (please attach IRS 501(c)(3) documentation of non-profit status)
 Public Operator of Public Transportation Services
 Private Operator of Public Transportation Services

Partnering Organization and Contact Information (Indicate N/A if not applicable)

Partnering Organization	Downtown Fort Lauderdale Transportation Management Association
Contact Person	Patricia Zeiler
Address	305 South Andrews Avenue, Suite 721
Email	Pzeiler@suntrrolley.com
Phone Number	954-761-3543

Project Type (Place an X in the appropriate box). For a detailed list of eligible projects, please refer to Appendix B: JARC and NF Eligible Projects.

Capital Only	
Operating Only	X
Capital & Operating	
Mobility Management/Coordinated Planning	X

Project Information

Project Name	Tri-Rail/Northwest Link & Neighborhood Link Operations and Mobility Management
Service Area	Central Broward County
Start Date	Within 30 days after grant award and execution
Total Project Cost	\$961,522.00
JARC/NF Funding Requested	\$564,841.00
Number of Years for Which Funding Requested	Two years
Total Local Match	\$396,681.00

IMPORTANT: Cost information provided in the above table will be used when the projects are evaluated and funding is requested for successful projects from FTA.

APPLICANT SIGNATURE

I certify, to the best of my knowledge, that the information in this application is true and accurate and that this organization has the necessary fiscal, data collection, and managerial capability to implement and manage the projects associated with this application.

Applicant Agency City of Fort Lauderdale

Project Title Tri-Rail/Northwest Link & Neighborhood Link Operations and Mobility
Management

Name of Signatory Lee R. Feldman

Title of Signatory City Manager



Authorized Signature



Date

To the best of my knowledge, all information in this application is true and accurate. The document has been duly authorized by the governing body or authorized representative of the applicant and the applicant will comply with any certifications and assurances if the fund is awarded.

Signature of Authorized Representative	
Printed Name of Authorized Representative	
Date	

SECTION 2: APPLICANT, EXISTING SERVICES, AND SERVICE AREA

1) Provide a brief description of the applicant and its background with implementing this type of project.

Incorporated on March 27, 1911, the City of Fort Lauderdale (City) is located on the southeast coast of Florida, approximately 23 miles north of Miami and 42 miles south of Palm Beach. Fort Lauderdale is the largest of Broward County's 31 municipalities and the seventh largest city in Florida encompassing more than 33 square miles with a population of 168,528. The influx of commuters and tourists nearly doubles that size each day.

The City has a long history of experience implementing a variety of federal transportation grants including a Federal Transit Administration Shuttle/PM/Admin Community Bus Service grant (FL-03-0291-00) and the Sistrunk Transit and Pedestrian Access Improvement grant (FL-03-0326-01) and is the subrecipient of a Broward County Community Bus Service grant. The Community Bus Service grant funded the capital request for the original vehicles, purchased in 2007, which this project seeks to replace. Trolley service operations for two of the routes (Beach and Las Olas Links) have been funded, in part, by the FTA grant since 2008 so the City has successfully implemented and managed a similar grant for the past 4 years. Funding for operations expires in 2015 but this funding is for only 1/3 of operating costs. In addition, City projects and programs are also funded through a variety of federal, state and county grants including ARRA, CDBG, HOME, HOPWA, UASI, CERT, COPS, and HMGP. The City employs a full-time grants manager as well as other experienced grant administrators responsible for implementation and monitoring of grant funded programs and projects. The subrecipient and partner on this grant application, the Downtown Fort Lauderdale Transportation Management Association (TMA), is also the subrecipient of the Shuttle/PM/Admin Community Bus Service grant and the Broward County Community Bus Service grant.

Our partner for this application, the TMA, has been operating the current services under FTA grants as a subrecipient to the City and to Broward County for several years so they are experienced with the documentation, reporting, and record keeping required.

2) Provide a brief description of the applicant's existing services.

The City contracts with the TMA to operate 15 buses on six community bus service routes, collectively known as the SunTrolley: (1) Downtown Link, (2) Olas Link (3) Galt Link, (4) Beach Link, (5) Tri-Rail/Northwest Link, and (6) the new Neighborhood Link that commenced January 2, 2013. Each of these routes provides not only point-to-point public transportation but also linkages to other significant transportation modes such as the Broward County Transit bus lines, the Tri-Rail fixed rail system, airport, cruise port, and the City's privately owned and operated water taxi system.

The regional transit network that connects to these the project routes allows passengers to reach jobs and other destinations well beyond South Florida.

The trolley system ridership for the fiscal year ended September 30, 2012 was just over 428,700 passengers. Taken together, the six routes provide connections that can move riders on the trolley system the entire distance east and west between both borders of the City and slightly beyond, and north-south nearly the entire length of the City.

In addition to transportation management, the City has considerable management experience in providing services to the target populations of the most disadvantaged residents such as those provided by Community Development Block Grants, Housing for Persons with Aids (HOPWA), Section 8 Housing, and other support services for low income, elderly, and disabled persons.

See attached route schedules (Exhibit 1)

3) Provide a brief description of the existing service area (provide demographic, economic, and geographic information).

The City of Fort Lauderdale is located on the eastern shore of Florida, in Broward County, about 40 miles north of Miami. The existing service area includes routes that run north/ south the entire length of Fort Lauderdale's State Road A1A eastern border, and east/west from the adjoining Las Olas Boulevard to and around downtown Fort Lauderdale, and west along Broward Blvd. to St. Rd. 7/441. All routes are within the Miami Urbanized Area of Broward County.

There are approximately 78,300 residents within a 5 minute walk of, and directly served by, the two (2) project routes, according to the Broward MPO Transportation Outreach Planner. The population of the project includes about:

- 7,500 elderly;
- 31,988 disabled; and
- 33,298 low-income residents (42% of the population served).

However, there are 129,200 people including 20,400 elderly; 45,780 disabled; and 40,400 low-income individuals (31%) served by the TMA system on the six routes. These figures do not include the numbers of elderly, disabled, or low-income visitors to this area who also utilize the trolley service each day. (Note: some census blocks include more than one route at some points, so we cannot determine how much overlap is included in terms of counts of low-income, elderly, or disabled ridership.)

See Exhibit 2- TMA Demographics by Route.

SECTION 3: PROJECT INFORMATION

4) Project Title:

5) Specify the type of project.

- Continuation of an Existing JARC/NF Project
- Expansion of an Existing Project not previously funded through JARC/NF
- Existing fixed route service not previously funded through JARC
- New Project

- 6) **Provide a description of the project.** For projects seeking operating assistance, provide details of proposed routes, schedules, and trip coordination strategies. For capital projects, explain the quantity and type of assets to be procured, use, useful life, and whether assets are expansion or replacement assets. If the project has multiple elements (i.e., operating, mobility management, capital), please include a description of how these elements relate to each other.

This is a two-part application. The project request is for operating assistance for two (2) routes for two years and for a mobility management consultant for the TMA system as a whole, under the New Freedom program for Fiscal Years 2013 and 2014 to expand current services and to begin to implement several of the recommendations provided in the Mobility Management Plan. The Plan includes a program of public education to inform residents about the opportunities for job access and access to social service agencies afforded by this service. These elements will together provide a comprehensive transit service for our targeted population, which is in need of adequate public transportation options

OPERATING ASSISTANCE:

Operating assistance is requested for two of the six trolley routes currently operating, but not funded by JARC program dollars: the Neighborhood Link and Tri-Rail/Northwest Link. Together, they provide almost 7,000 service hours of free transportation annually and this request includes adding approximately 520 service hours to one of the routes. With these connected shuttle routes, riders can move through roughly 64.5 linear miles of Fort Lauderdale and access multiple transit options seamlessly. The project's operating assistance will impact about 117,000 riders directly, and 347,800 system-wide annually.

The project routes serve the lowest-income and most disadvantaged population on the system and provide convenient and affordable access to jobs, social services, health and educational facilities, municipal and County-seat government, cultural venues, libraries, and vital linkages to the transportation network that includes the Tri-Rail Station, Broward County Transit, and park-and-rides adjacent to the I-95 highway corridor. This network provides accessible and affordable transportation to both urban and suburban jobs and other destinations virtually anywhere in the tri-county area and beyond for all riders.

See Exhibit 1: Route Schedules

Neighborhood Link ---From October 2009 through September 2012, the City of Fort Lauderdale contracted with the non-profit Housing Authority of the City of Fort Lauderdale (HACFL) in partnership with Broward County, to operate a fixed route community bus service that served 78,000 riders last year. However, the HACFL is no longer able to provide the service and the City of Fort Lauderdale seeks to fill that need with the assistance of this grant for operating costs for two years. The City assumed responsibility for the Neighborhood Link January 2, 2013 on an emergency basis, to accommodate the neediest population's transportation needs.

Broward County Transit (BCT) has agreed to fund the route for the first nine months but services have been reduced by about 66%. The route is currently operated weekdays for approximately 6.2 hours per day, 9:00 am to 3:10 pm.. instead of the former 19 hours/day. This project request is to fund 8.25 hrs/day to begin service at approximately 7:00 am for work-hour commuter options.

The City is developing a funding plan with our transportation partners to fund the route beginning Oct 2013. The TMA vehicle is a cutaway bus with equipment to assist the disabled with a chair lift and low floor. The route was designed to serve primarily low-income, disabled, and elderly riders from low- and affordable- public housing complexes and neighborhoods.

Northwest Circulator Route--A JARC grant for two replacement vehicles for the Tri-Rail/Northwest Link has been awarded to the TMA and procurement activities are underway. This project request includes operating assistance for that route for two years. The route, which connects to the Neighborhood Link, services the northwest section of the City populated primarily with low income neighborhoods, affordable housing complexes, seniors, and the disabled.

Both routes provide service to job centers, medical services, vital social services for the target population, governmental complexes and courthouses, libraries, and shopping centers, and other establishments essential to the this population. They also connect to other transit, for expanded job access and needed services, including additional TMA community bus service routes, BCT bus service, Greyhound buses, Tri-Rail, and the planned "WAVE" light rail and FEC passenger fixed rail systems.

Coordination strategies are detailed in Question 12.

CAPITAL PROJECT: MOBILITY MANAGEMENT

Funds for a mobility management consultant, for two years, are requested to expand upon and implement recommendations from the single-route transportation needs analysis conducted in 2011 with New Freedom funds awarded to the Housing Authority of the City of Fort Lauderdale, but not implemented. An operational analysis of HACFL's services that existed at that time, conducted by a transportation consulting firm, resulted in an expanded service development plan and operating plan for HACFL community bus service (currently operating as the Neighborhood Link).

The Mobility Management Plan indicated a need to improve and expand current service by hiring a full-time mobility manager, installing bus stop signs and bus shelters, increasing frequency between stops from 60 minutes to 45 minutes, expanding service to include weekends and evenings, purchasing a new bus, and coordinating efforts with local transit agencies to reduce duplicity. Those recommendations include shorter headways, improving stops with signage and shelters, coordinating plans with local transit agencies to prevent duplication of services and reduce costs.

The mobility management consultant will also be charged with making recommendations to ensure the affordability and sustainability of the entire Fort Lauderdale TMA community bus system (15 vehicles serving six routes and 428,700 riders), market the services to the target populations, coordinate with transit partners, identify funding alternatives, conduct public outreach activities to seek input and to educate the public about available services, assess ADA compliance needs, and evaluate service levels and overall operations and administration for cost reduction and efficiency. The consultant will be assisted by City Transportation and Mobility Department staff of planners and traffic engineers.

With the requested funds, the City and the TMA will enhance mobility for the transportation disadvantaged persons in Broward County, targeting the elderly, disabled, and low income individuals, minorities, and veterans in the area to break down barriers and expand the opportunities for access to jobs and self-sufficiency for all residents and visitors to the area.

- 7) **Identify target population(s) of the project.** Cite any studies conducted and the corresponding recommendations that contributed to the development of the project. Explain how the project will be marketed to those populations. If the project will serve others in addition to the target population, specify how you will assure that the target population will be given priority on all project activities and how the availability of service to the target population will not be compromised by the provision of services to those other than the target population.

The Neighborhood Link and the existing Tri-Rail/Northwest Link enhance mobility for disadvantaged populations in Broward County, including people with disabilities, the elderly, public and affordable housing residents, welfare and low-income residents, minorities, and people with limited English proficiency.

The transportation disadvantaged population of low-income, elderly, and disabled riders is a primary target population of the trolley system including the project routes. However, the community bus service is open to all riders regardless of income level, but this population consistently dominates ridership, as indicated by the 2011 study. These routes have been operational since 2008 and data shows there is sufficient capacity on the buses to serve expected ridership increases. We welcome all riders and consider the bus service as an efficient alternative to individual vehicles, reducing congestion and carbon emissions, as well as reducing the need for parking facilities as the area becomes more urban.

The trolley service is, and will continue to be, marketed to the target population through a variety of collaterals, web access, public outreach meetings, other connecting transit providers, homeowner and condo association educational materials, and signage. The unique color and exterior of the trolley make the trolleys easily visible from a distance. Signage along the routes helps the community recognize the availability of the service.

All of the regional transit agencies and the City post links to the SunTrolley on their websites to promote the service. Because the trolley service has been operational for several years, its accessibility and affordability have grown ridership to nearly a quarter-million passengers annually, demonstrating both demand and acceptance by these target populations.

The subject routes link to and pick up passengers from the lowest income areas of the City and move them directly to two of the most employment-dense areas of the City: downtown and the

hospitality centers of the beach which employ large numbers of service workers and clerical help, as well as management staff. The routes also link to transit that brings riders to many employment-dense areas of Miami-Dade, Broward, and Palm Beach Counties, allowing more flexibility for work trips beyond the City's borders.

8) Please specify the unmet needs this project is designed to meet and how those unmet needs were identified.

The unmet needs of this project's plan were identified in the Broward County Transportation Disadvantaged Service Plan and the Mobility Management Plan conducted by Tindale-Oliver and Associates in August 2011 and this request responds to those needs. These studies identified the need for transit from low-income neighborhoods to jobs and services and to connect to regional transit services, to supplement those services and to act as feeders to those lines. The requested funding will assure continued operation of these routes with reliable, affordable connections to jobs, services, and other transit.

A ridership study conducted by the TMA in 2012, City-led public outreach transportation workshops, public hearings, and meetings with regional transportation agencies also influenced the design of routes, schedules, and connection points in order to respond to the public's needs identified in these activities for affordable, safe, and reliable transportation.

The reduction in service level on the Neighborhood Link, from 19 hours/day to the current 6.25 hours has created a new unmet need for the route with the highest concentration of low-income and disabled riders. Ridership had grown to nearly 75,000 trips annually, serving a population of about 31,000 people, or about 2.5 trips per day per person, with 19 hours of service weekdays. Now that the Housing Authority has withdrawn from providing this service, the services have been cut because of funding constraints. This project would fund the current service and allow the TMA to increase service by 2 hours per day. BCT has stepped up to temporarily to provide support to keep the route operating in the short-term but there are insufficient funds to maintain this support. One positive result of the City and the TMA absorbing this community bus route is a merger of separate transit systems and operational efficiencies by having both under professional transit management.

Prior to the decision to withdraw from providing transit services, the House Authority's mobility consultants identified several other unmet needs during its analysis. Among those needs were travel training and mobility coordination assistance. The mobility manager can help meet these needs with education of the target population on how to access the community bus, transfer to other transit modes, and how to find the most affordable transportation available for job access and personal needs. The mobility manager can also recommend improvements to meet riders needs as they evolve. Other needs such as weekend service, an on-demand program for the elderly and disabled, and the addition of more ADA-qualified stops will be assessed and prioritized with available funding.

As the TMA's community bus service has grown in terms of service routes as well as ridership, it has become increasingly clear that mobility management is critical to

maintaining efficiency, sustainability, and the level of service delivery the public needs and expects. TMA has minimal staffing and the consultant will expand the capacity of the TMA to evolve to meet today's demands. Coordinating routes and route schedules with regional partners is more important than in the past because of the breadth and scope of transit connectivity being planned by the MPO, SFRTA, the City, Broward County, and neighboring communities. The mobility manager will consider the community bus service as a whole, look for duplication of services that may result from projects being planned, and make adjustments to routes and schedules accordingly for cost savings and shorter wait times. The mobility manager will also fill an unmet need for public education, especially for the most disadvantaged populations, to survey their needs and explain the services that are available. This consultant will also help establish a vital program for our low-income, disabled, and elderly population: a voucher program for free transit that may connect them from their homes to the community bus service and the County bus service.

- 9) Does the project address at least one (1) strategy identified in the local Coordinated Plan? (The Coordinated Plans of Broward, Miami-Dade, and Palm Beach Counties can be found on the SFRTA website at www.sfrta.fl.gov/grants)

- Yes
 No

If YES, list the strategies in the local Coordinated Plan that your project conforms with. List the name of the Coordinated Plan, conforming goal, and page number.

In accordance with the Broward County Transportation Disadvantaged Service Plan (TDSP), the project assures the following TDSP goals will be met or exceeded:

Goal 1: Ensure availability of transportation services to persons who are transportation disadvantaged, (pg 11)

Goal 2: Ensure the transportation disadvantaged program is delivered in the most effective and efficient manner, (pg 13-14)

Goal 3: Ensure that safe and quality service is provided through the coordinated system, Objective (pg 15-17)

Goal 4: Secure necessary funding to support the TDSP program (pg 18-19) Goal 5: Ensure TDSP program accountability (pg 20-21).

- 10) Describe the geographic boundaries of the project. Applicants must attach a map (8.5 x 11) depicting the project boundaries.

The project will serve central Broward County including the City of Fort Lauderdale and parts of the City of Lauderdale and unincorporated Broward County. The geographic boundaries included in this project are roughly: NW 19th Street on the north, South Andrews Avenue on the east, North State Road 7 on the west, and Southwest 7th Street on the south. The route itself is 17.2

miles and serves an area of approximately 7.9 square miles (distances within 5-7 minute walk from trolley route). A map of the route and boundaries is attached as Exhibit 1.

- 11) Estimate the number of low-income population (JARC) and individuals with disabilities (NF) that will be served by the project.** Provide an explanation as to how the estimate was determined.

The project service area has a population of approximately 78,300 people, according to the U.S. Census Bureau 2010 data. The average per capita income is \$20,987, with 33.6% at or below the poverty level and only 56.2% of this population are employed. The poverty level in this service area is twice that of all Broward County.

About 32,000 people in the service area are disabled (40%) and 10.5% are over the age of 65. Only 33 % have a high school education and 24.1% have less than a high school education. Of the 16,357 occupied housing units in the area, 23% do not have a vehicle available.

Statistics were gathered from the Metropolitan Planning Organization (MPO) public outreach planning website, at <http://mpotransportationoutreachplanner.org/>, for the area estimated to be adjacent to or within a 5-7 minute walk from the planned route

Exhibit 5: Census Block Map.

SECTION 4: COORDINATION

- 12) Explain how your organization coordinated with existing public transportation providers to develop the project.** Identify other transportation providers that currently operate similar services to the target population within the project area. How do you plan to prevent the duplication of services? Discuss anticipated formal agreements, arrangements to coordinate services, joint funding initiatives, the pooling of resources and any other coordination efforts planned or already initiated.

The City has developed partnerships and working relationships with local and regional transportation providers such as the TMA, South Florida Regional Transportation Administration (SFRTA/Tri-Rail), and Broward County Transit, and we are all working together to develop and provide a comprehensive network of transportation services to the community at large. See Exhibit 6: Transportation Connectivity Map for the current existing and planned transportation connectivity.

The project routes that are the subject of this application are also the result of consultation with the former service provider for the Neighborhood Link (HACFL), the Transportation Management Association (TMA), the CRA within the planned route areas, public meetings, and adjustments to include more shopping centers and job centers at the request of riders. Funding for the route will be provided by the partners including the TMA, the City of Fort Lauderdale, Broward County Transit, and the Housing Authority via Interlocal Agreements and Commission appropriation resolutions.

T&M employs a staff of transportation engineers, planners, and a mobility manager charged with developing the overall City connectivity and near- and long-range transportation plans, public outreach, and regional transportation coordination. They are involved in planning the Community Bus Service routes and schedules and coordinate those plans with the TMA, BCT, SFRTA, and other regional transportation agencies. The City and TMA pool both human resources and funding to support the trolley system and this project is an extension of that effort. The City and BCT both pool some of their respective FTA grant funds for TMA operations and local option gas tax revenue to fund the required grant match. Overlapping of routes is minimized by coordinating these planning efforts. With such limited transportation funding to be shared among stakeholders, it is a common goal to avoid both route overlaps and service gaps to minimize waste and maximize efficient service delivery.

See Exhibit 6: Transportation Connectivity Map

Use of the existing mobility study for the operations and mobility management activities included in this funding request reduced the cost of this request by avoiding duplicated services since the goals of the HACFL study and the new route are the same.

The City also works in partnership with the Downtown Development Authority (DDA) and the Community Redevelopment Agency (CRA), the Federal and State Transportation Administrations, and the Florida Department of Transportation (FDOT) for planning and funding this network of transportation. A coordinated planning consortium of representatives from among these agencies and service providers meets regularly to conduct public outreach and project planning so that the fabric of this transportation network is seamless, avoids duplicative efforts, and reaches the broadest spectrum of the public as possible to meet the needs of the various communities in the region. One example of this planning and coordination is the 2.7 mile light-rail "WAVE" project coming to Fort Lauderdale in 2014-2015, which involved years of inter-agency planning and policy formulation, funding agreements, and public outreach to determine the most desired and efficient route.

The Florida East Coast (FEC) planned "All Aboard Florida" service and The WAVE are both part of the regional plan and the coordination efforts have identified needed connecting links such as the project requested to serve as feeders to the passenger rail services. This community bus service will bring passengers to and from both rail connections, a vital service to minimize the need for personal vehicles and provide passengers for the rail services at the same time.

This planning process has resulted in a comprehensive connectivity plan and regional map whereby each existing and planned route, greenway, pedestrian path, bus route, community bus service route, railway, are mapped, including the subject project. This connectivity map is a visual depiction for regional planners to see where there are service gaps, disconnected paths, and duplicate plans. Overlapping of routes is avoided by coordinating these planning efforts. With such limited transportation funding to be shared among stakeholders, it is a common goal to avoid both route overlaps and service gaps to minimize waste and maximize efficient service delivery.

See Exhibit 7 and 7A-7B-Letters of Support.

- 13) **Explain how your organization coordinated with human service transportation providers and/or other private non-profit/for-profit operators to develop the project.** Identify other human service transportation providers and/or other private non-profit/for-profit operators that currently operate similar services to the target population within the project area. How to you plan to prevent the duplication of services? Discuss anticipated formal agreements, arrangements to coordinate services, joint funding initiatives, the pooling of resources and any other coordination efforts planned or already initiated.

The City (applicant) is coordinating this request for operations and mobility management with the Transportation Management Association (TMA) and Broward County Transit (BCT). The TMA operates the current routes as a private non-profit 501(3)(c) agency whose mission is to provide multiple modes of affordable transportation in the city.

The Broward County Transit (BCT) service is the primary transportation provider to human services in the project area. BCT provides public buses and, on a limited basis, van services for the disabled for medical and feeding purposes in a program titled "TOPS". However, the distance from home to a County bus stop along a main road can be a difficult walk for elderly, frail, and disabled people. The trolleys travel through residential areas not accessible by the large buses and expand the network of transit closer to residential neighborhoods. BCT contributes funds to the project operations because it fills some of the County's service gaps and the demand for more frequent, less costly transit options.

There are other service providers in the area who provide transportation for specifically targeted subset of the population who require ambulatory or wheelchair services, and paratransit. Those services do not serve the general public, may run on an appointment basis, and require registration, qualification reviews, and often have waiting lists for services. The City project does not compete with those services; anyone can ride regardless of income, disability, or residential status.

It is anticipated that the Fort Lauderdale Housing Authority, whose residents comprise majority of the Neighborhood Link's ridership, will continue to support the route with annual contributions to the needed funding because HACFL recognizes the need for this service and the fact that it is being provided at a lower cost than their privately operated route had been. In addition, Broward County Transit supports supplemental transit services such as these to encourage use of transit systems that feed the BCT bus system.

There are other service providers in the area who provide transportation for specifically targeted subset of the population who require ambulatory or wheelchair services, and paratransit. Those services do not serve the general public, may run on an appointment basis, and require registration, qualification reviews, and often have waiting lists for services. The City project does not compete with those services; anyone can ride regardless of income, disability, or residential status. .)

Route operations' local match funding is provided to the TMA from City of Fort Lauderdale and Broward County Transit's local option gas taxes, plus transit partners including the Beach CRA, and the Downtown Development Authority via Interlocal Agreements and Commission appropriation resolutions. Mobility management match funds will also be provided by these sources.

SECTION 5: IMPLEMENTATION AND SCALABILITY

- 14) **Please provide the number of months needed upon receipt of award to begin providing services to the project's target population.** Identify the activities that have been completed thus far to develop the project. Provide a schedule for project implementation and complete the Milestone Information Form provided in Exhibit H. If your service is dependent upon the purchase of vehicles, use the vehicle anticipated delivery date as your starting point to determine the number of months needed to begin initiation of service.

The City anticipates that the operations portion of the project will begin immediately upon execution of the grant award since this is funding to continue the service currently being temporarily provided in the project area. All planning and implementation processes have already been completed and the service commenced January 3, 2013. The additional service hours for the Neighborhood Link, if funded, will be implemented within 60 of grant execution to allow time for notification to the public and transit partners and to arrange for added services from the operator, Keolis.

The process to hire the mobility manager will take approximately 60 -90 days subsequent to the funding award. This time will be needed for development of the task scope (1 month), procurement activities including competitive bidding and selection (4-6 weeks), and contract award and execution by the selected consultant and the City Commission (4-6 weeks).

- 15) **Provide evidence of financial capability to implement the project.** Please note that no advance payments will be made by SFRTA to applicants under any circumstances.

The City of Fort Lauderdale City Commission has approved a resolution to accept the grant if awarded and to advance payment for bus operations, to be reimbursed by the Grantor monthly or quarterly.

The City has an excellent credit rating and has operating reserves in excess of the level recommended by the Government Finance Officers Association for financial stability. The FY12/13 Operating Budget can be viewed at:

<http://www.fortlauderdale.gov/documents/budget.htm>.

See Exhibit 10: City of Fort Lauderdale's Financial Capability

- 16) **Could the project be implemented on a more limited scope with less funding?**

- Yes
 No

If YES, please describe in detail how your project could be scaled down with less funding. Please provide specific funding scenarios.

Yes, the project can be implemented with less funding but this would have a direct impact on service delivery since the route operations hours would either be cut proportionately or service could not be expanded on the Neighborhood Link route. For example, if funding was cut by 20%, the routes would be operated about 26 hours less each week either by reducing the daily service hours or providing the service four days per week instead of five. Service hour reduction would also reduce the subsidies from BCT, meaning the system would be less sustainable even in the short term.

If full funding for the mobility manager is not awarded, the scope of the consultant's work will be scaled down accordingly and goals will be more stringently prioritized within the scope developed. If no funding is received, the City will have very limited resources to proceed with the planned mobility management activities on a system-wide basis but will work within budget and man-power constraints to accomplish the most critical tasks.

SECTION 6: PROJECT MANAGEMENT AND REPORTING

17) How will the project be monitored and evaluated on an ongoing basis? What criteria will be used to establish the success of the project?

The City will take responsibility for the grant projects and will provide resources to manage the grant as required. The City will also monitor the activities, record keeping, and project documentation via monthly status meetings with the TMA Board of Directors and Managing Director.

The City also conducts 'secret rider' trips to monitor service delivery and driver conduct. Data gathered from the on-board ridership intelligence system will provide statistics as to route headways, the number of pick ups at each stop, and periodic rider surveys will provide feedback as to passenger satisfaction. The City will have annual public hearings to at which stakeholders may voice satisfaction or dissatisfaction with the system and provide feedback for improvements. Customer feedback is monitored daily by the Managing Director and the Board of Directors also takes customer feedback.

Performance measures for customer satisfaction, service delivery, on-time pickups, bus maintenance, driver education, and similar metrics will be developed and the City will evaluate the results on a quarterly basis as part of the overall City strategic plan and performance management system. The success of the project will be evaluated based on these metrics and the rates of ridership change.

The performance of the mobility manager will be evaluated by TMA and the City with respect to delivery of recommendations, execution of training, increases in ridership, feedback from staff and customers, implementation of recommendations approved by the TMA Board, and the efficacy of his/her recommendations in meeting the needs of public.

The City will track and report on grant-required measures indicated below.

Please note that the FTA requires that the following measures be reported on by program:

JARC

- Actual or estimated number of jobs that can be accessed as a result of geographic or temporal coverage of JARC projects implemented in the current reporting year.
- Actual or estimated number of rides (as measured by one-way trips) provided as a result of the JARC projects implemented in the current reporting year.

New Freedom

- Services provided that impact availability of transportation services for individuals with disabilities as a result of the New Freedom projects implemented in the current reporting year. Examples include geographic coverage, service quality and/or service times.
- Additions or changes to environmental infrastructure (e.g., transportation facilities, sidewalks, etc), technology, vehicles that impact availability of transportation services as a result of the New Freedom projects implemented in the current reporting year.
- Actual or estimated number of rides (as measured by one-way trips) provided for individuals with disabilities as a result of New Freedom projects implemented in the current reporting year.

18) Does your organization have experience in administering federal grants? Your response should include the following:

- Details of federally funded grants that your agency has managed.
- Procedures your organization has developed for implementing a Civil Rights Program.

Yes. As detailed in Question #1, the City has extensive experience administering federal grants, including the FTA, HOPWA, CDBG and other HUD programs as well as ARRA and Homeland Security grants, among others. The City has partnered with the TMA since 2008 to operate this trolley service successfully and increases in ridership illustrate both the need for the service and the extent to which the public has come to rely on the service these vehicles provide. An FTA grant funded the purchase of the existing vehicles and the operation since inception.

Professional staff also includes experienced grant administrators who will oversee the implementation, accounting, and record keeping. These professionals will help guide and monitor the execution of the project to be sure the activities align with grant requirements and purpose, service delivery, and standards of operation.

Title VI

It is the policy of the City of Fort Lauderdale, under Title VI of the Civil Rights Act of 1964; Section 504 of the Rehabilitation Act of 1973; Age Discrimination Act of 1975; Section 324 of the Federal-Aid Highway Act of 1973; Civil Rights Restoration Act of 1987; and related statutes and regulations, that no person shall on the basis of race, color, national origin, sex, age, disability/handicap, or income status, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination or retaliation under any federally or non-federally funded program or activity administered by the City or its sub-recipients.

In accordance with the requirements of Title II of the Americans with Disabilities Act (ADA) of 1990, the City of Fort Lauderdale does not discriminate on the basis of disability in the admission, access, or operations of its programs, services, activities or facilities. In accordance with Title II of the ADA, when viewed in their entirety, City of Fort Lauderdale programs, services,

activities and facilities are readily accessible to and usable by qualified individuals with disabilities.

The City has a Title VI and ADA Compliance Committee which has been meeting on a monthly basis as part of a systematic review and updating of the City's policies under our Title VI and ADA program. The

City has designated a Title VI Coordinator to investigate and respond to Title VI complaints, and an ADA Coordinator to facilitate assistance along with investigating and responding to complaints. The Title VI and ADA Coordinators are responsible for investigating all complaints related to their respective areas, while the City's Risk Management Division under the Human Resources Department and the City's Attorney's Office handle all pending claims and lawsuits.

The City also maintains a roster of foreign language translators in order provide meaningful access to people who have limited proficiency in English

19) Describe your agency's ability to manage the project, including its financial and human resources, and its institutional capacity.

The TMA has been a partner with the City in managing the trolley operations for several years. The day-to-day operations of the routes is contracted to a vendor but the TMA and City transportation staff monitor service delivery, plan route schedules, and do on-site 'secret rider' checks frequently to evaluate overall service delivery.

Management of the grant agreement, performance monitoring, and reporting will be the responsibility of the City. The City employs a full time professional grant manager in the Division of Budgets and Grants, who is responsible for providing grant monitoring, tracking, and accounting oversight for all of the City's Federal, State, and local grants. The Budget and Grants staff includes experienced grant administrators and analysts responsible for reviewing and approving grant expenditures, reporting, and collecting performance data from the departments. The City's institutionalized system of internal controls ensure adequate separation of duties, monetary checks and balances, financial reporting integrity, and a separate team of Accountants monitors financial transactions and performs the drawdowns.

In addition, each department that actively manages grants has experienced personnel who are responsible for the accounting, monitoring, and day-to-day operations of the grant. The department provides the first level of expenditure review and approval, documentation, and request for reimbursement. The Budget and Grants Division and the Finance Department/Treasury provide the final review and approval before any purchases are made or reimbursement drawdowns are performed.

Grant data and documentation, including Commission approvals and budget adjustments, are recorded and tracked on the City's Grant Management Tracking System (GMTS) and reported monthly on performance status reports to the City's senior management team including the City Manager. The department who will be most closely associated with this grant when awarded, Transportation and Mobility, currently manages Federal Transit Administration (FTA) grants for community bus service operations and has a full-time mobility manager who will

work closely with the TMA's mobility management consultant for guidance, reviews, and plan development.

20) Describe your agency's financial management system, including accounting software and accounting system.

The City of Fort Lauderdale's financial management and accounting system, FAMIS, integrates budget, procurement, financial, payroll, and accounting functions into one seamless system for maximum control, accountability, and oversight. Functions such as payroll, issuing purchase orders, approving and issuing vendor payments, budget, and grants management have separate management and staff so that adequate checks and balances are in place. Each system has approval paths that require increasing levels of management review and approval, according to the level of expenditure or revenue involved. The City's budget, including grant budgets, are the cornerstone and basis upon which all financial approvals are based. Financial results are reviewed at least monthly by departments, senior management, Finance, the Budget and Grants office, and the independent City Commission City Auditor. These analyses flag any potential budget overruns or anomalies and they are investigated promptly.

Each grant is accounted for separately in the FAMIS and GMTS systems, using a common index code for identification. For example, one of the current FTA grants uses GBEACHBUS as the identifying index code. The grant budget, expenditures, and revenues are segregated in the system from other grants for maximum accountability and financial oversight. Although the City uses a pooled cash account, all financial activities for each grant are segregated and accounted for separately.

Grant expenditures and drawdowns are reconciled to the City's FAMIS system by the Senior Accountant and the department that is responsible for the grant's day-to-day activity. The Senior Accountant performs grant drawdowns and revenue is recorded to the grant project.

Grant documentation is also tracked on the GMTS system, as stated in #19, and the financial portion of that system is populated automatically from the FAMIS system, avoiding data entry errors and omissions and assuring reliable and accurate financial reporting of grant activities.

SECTION 7: ADDITIONAL INFORMATION OF OPERATING PROJECTS

Questions 21 - 29 apply to projects that include an operations element. If your project does not include an operations element, please skip to question 30.

21) Indicate how the proposed service will be operated.

- Applicant will operate service
 Service will be contracted out (explain how an operator will be selected).

The City contracts with the Transportation Management Association (TMA) to operate the Community Bus Service. The TMA has a current contract with Keolis, Inc. to provide

and train the drivers, maintain the buses, and provide the fuel. They were selected via a competitive bid process under a Federal Transit Administration grant. When that contract expires, the services will be rebid and a vendor will be selected based on those bids. The TMA and City management continually assesses the performance of the service provider and monitors service delivery.

- 22) **If the proposed project is the continuation of an existing JARC/NF funded project, is the project currently meeting its main objectives including serving target population ridership projections?**

N/A

- 23) **If the proposed project is an expansion of an existing project, explain how the expanded project will differ from the current service with respect to service coverage area, hours of service, trip purpose, or level of service.**

The City currently has no New Freedom-funded projects. However, the TMA was recently awarded JARC funds to purchase two of the vehicles which will serve the routes for which operations assistance is requested.

The City's current community bus service has four other routes that have only a few touchpoints with the two routes that are the subject of this request. The Neighborhood Link route which serves the lowest income population, is actually a new service being provided by the TMA and only temporarily being funded by BCT. This grant project also includes a request for an expansion of the current service provided by the TMA on the Neighborhood Link. It's an entirely new route for the TMA and does not overlap other routes except for a connection touchpoint. The newest route adds approximately 17 miles of service beyond the current routes and bring riders to more job centers, human services centers, medical facilities, educational and cultural centers, and social services. It's a "new leg" of service to be provided by the TMA that extends the distance that can be traveled at no cost for individuals in the voucher program which will include low-income, elderly, and disabled residents. The service is open to the general public and we welcome all riders regardless of income level, disability, or resident status. However, the ridership is significantly comprised of low-income and/or disabled riders.

- 24) **Explain how the project you are seeking funding for differs from other services in the area with respect to service coverage area, hours of service, trip purpose, or level of service.**

The project route service supplements but does not duplicate community bus services provided by Broward County Transit. As explained earlier, the routes have multiple connection points but little overlap with that service in terms of time points, headways, and cost. The trolley service moves passengers along some residential routes and other areas off primary corridors that the County buses do not serve, for the most part. In addition, since the trolley is

wave-and-ride currently, there are nearly endless pickup/drop-off points along each route whereas the County bus stops at fixed points along their routes. Therefore, travel on the trolley system is more convenient, especially for the elderly, visually impaired, and disabled riders who do not have to walk to the bus stops which may be many blocks away.

The County bus service is generally a 24/7/365 operation whereas the trolley service is offered only during times and days of peak need as determined by input from citizens at public outreach meetings. In that sense, and the fact that the trolley routes traverse areas in residential neighborhoods that are not covered by the regular County bus service, the trolley service supplements and feeds the County community bus service.

25) Explain what connections the project provides to key destinations and activity centers, particularly those destinations that present opportunities for employment assistance or employment. Be as specific as possible in identifying significant destinations.

The project routes are part of a regional network of transportation providers and transit systems that can connect passengers to nearly any destination they choose in Broward County as well as virtually anywhere else they choose to go, well beyond Fort Lauderdale. All of these destinations are job sources and minimum-wage through high level corporate salary opportunities are represented. Hop a trolley, take a connecting bus to the Fort Lauderdale/Hollywood International Airport and choose among endless destinations. Or, take a trolley to the Broward County Convention Center and walk or take a short taxi ride to Port Everglades and cruise beyond the U.S. borders. Locally, riders connect to the Tri-Rail and go south to Miami -Dade County or north to Palm Beach County and take connecting buses to anywhere in those counties in any direction. A Greyhound Bus terminal is located about 700 feet from a trolley route as well.

Along the trolley routes, riders can choose destinations for jobs and other needs: shopping malls (such as the Galleria); grocery stores; numerous banks and hospitals; hundreds of restaurants; social service such as Florida's Children and Family Services and LifeNet cooperative feeding services; churches; public housing complexes for low income and senior residents; job assistance centers at county and municipal agencies; homeless shelters such as the Salvation Army; health centers (Broward Health and dental services for the needy); educational complexes (FAU, Broward College, UF, FIU) that also provide job training and job assistance; governmental centers (Fort Lauderdale City Hall, State of Florida social services, and Broward County governmental headquarters); Federal and Circuit Courts; regional and local libraries (Broward County main library, African American Research Library, Art Serv, and local branches); museums (Fort Lauderdale Museum of Art and Museum of Discovery and Science); large hotels; and countless others.

- Tri-Rail/Northwest Link-serves low-income neighborhoods in Fort Lauderdale's northwest section that has a predominately minority population. Connects riders to the African American Research Library and Cultural Center, community cultural centers and Delevoe Park, community cultural centers, and a new shopping plaza, City government buildings, social services, the Northwest CRA which also houses HOPWA, SHIP, CDBG, and other HUD programs for the most disadvantaged populations. Connects to BCT routes 1, 6, 9, 10, 11, 14, 20, 22, 30, 31, 36, 40, 50, 60, 81, US-1 Breeze and Lauderhill community bus.

- Neighborhood Link- serves the Housing Authority of Fort Lauderdale’s welfare/low income and senior public housing complexes. Connects riders to LifeNet cooperative feeding, Department of Family and Children’s Services, shopping plazas, churches, banks, restaurants, Plantation General Hospital and medical complexes. Connects to BCT routes 1, 6, 9, 10, 11, 14, 18, 20, 22, 30, 31, 36, 40, 50, 60, 81, US-1 Breeze, 441 Breeze, Lauderhill community bus.

Please see Exhibit 11: Route Maps for additional local destinations.

26) Explain how this project provides access to other transportation services that go beyond the project’s proposed geographic boundary.

See question #25 response. In summary, the project services are feeders to and part of a connective network of a variety of transportation services that include county and commercial buses (Greyhound), Tri-Rail, airports, water taxis, a cruise port, bicycle paths and bike rental kiosks. In addition, within the next 2-3 years, the service will also be a feeder line to the planned FEC passenger rail line between Miami and Orlando, and the first segment of the WAVE light-rail that will serve Fort Lauderdale.

The mobility manager will formulate plans, with assistance from the South Florida Commuter Services staff, for van pools and car pooling for shared ride access to an expanded, more individualized, area of job and service access to more fully complement the existing transit services for the targeted population and extend the service beyond the Broward, Miami-Dade, and Palm Beach County borders.

27) Provide the projected ridership in the table below.

PROJECTED RIDERSHIP (12-month period)

Program	Target Population	Current Ridership (one-way trips)	Projected Ridership (one-way trips)
JARC	Low Income/Welfare	t	
New Freedom	Individuals with Disabilities		
	Other		
	TOTAL		

Explain how the ridership was determined.

Because there is no reasonable way to determine the income status of riders without asking intrusive questions, and we do not currently have the technology for a voucher program to help determine that number, we cannot provide statistics as to ridership status. However, given

that: (1) a low income population of 33,300 resides within 3 blocks of the project routes and (2) approximately 40,000 low-income individuals are served by the subject and connecting routes of this transit service in total, plus (3) the survey data that says 55% to 76% of riders do not have access to vehicles, it's reasonable to conclude that a significant portion of ridership is low-income.

We are projecting an increased ridership of approximately 6%-8% for fiscal 2013-2014, based on recent ridership increases, the addition of the Neighborhood Link route serving public housing complexes, and continued monitoring and response to the changing needs of our riders.

28) Summarize operating funding request in the table below. Please round all numbers to the nearest dollar.

OPERATING FUNDING REQUEST (50%/50% Match Required)

	12-month period	24-month period (maximum allowable)
Total Operating Cost (all eligible operating costs)	\$350761	\$701522
Less Project Revenues (Fare box)	\$(0)	\$(0)
Net Project Cost	\$350761	\$701522
Local Share Requirement (50% of Net Project Cost)	\$175381	\$350762
Request for Operating Funding	\$175381	\$350762

If the funding request is for any other duration, clearly state the project duration,

Provide supplementary budget sheets to illustrate how the total operating cost was derived. If funding is sought for multiple routes, cost estimates must be provided for individual routes. Failure to provide necessary details to justify the project cost may result in rejection of the application.

If the funding request is for expanding an existing service that currently does not receive JARC/NF funding; only the expansion portion of the project is eligible for JARC/NF funding consideration.

Exhibit 12: Supplementary Budget Sheets

29) Based on the projected ridership and operating cost, estimate the cost per one-way trip.

\$2.85 per rider per trip

SECTION 8: ADDITIONAL INFORMATION OF CAPITAL/MOBILITY MANAGEMENT PROJECTS

Questions 30 - 33 apply to projects that include Capital and/or Mobility Management elements. If your project does not include these elements, please skip to question 34.

- 30) For each capital project element, provide the appropriate information in the table below. Please round all numbers to the nearest dollar.

CAPITAL FUNDING REQUEST (80%/20% Match Required)

Capital Elements	Estimated Cost	Local Share	Federal Request
Mobility Management Consultant	\$ 260,000	\$ 130,000	\$ 130,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
TOTALS	\$ 260,000	\$ 130,000	\$ 130,000

Provide supplementary budget sheets to illustrate how the total capital cost was derived. Failure to provide necessary details to justify the project cost may result in rejection of the application.

Exhibit 13- Supplementary Budget Sheet- Mobility Management

- 31) For each element identified in question #30, please explain the major items that are included in the estimated cost and how the estimate was derived.

Mobility management consultant for the TMA for two years for assessment, planning, coordination, documentation, financial plan, marketing, public outreach and education, etc. Estimated hourly fee is \$130.

See question #8 response.

- 32) For each Mobility Management/Planning project element, please provide the appropriate information below. Please round all numbers to the nearest dollar.

MOBILY MANAGEMENT/PLANNING FUNDING REQUEST (80%/20% Match Required)

Major Activities	Estimated Cost	Local Share	Federal Request
Transportation Sys. Assessment/Analy.	\$ 39,000	\$ 7800	\$ 31200
Public outreach,Marketing	\$ 39,000	\$ 7800	\$ 31200
Financial & Sustainability Eval & Plan	\$ 33,800	\$ 6760	\$ 27040
Asset Optimization-Vehicles, ITS	\$ 79,300	\$ 15860	\$ 63440

FY 2012 Programs Guide and Application
 FTA 5316 Job Access Reverse Commute (JARC) and 5317 New Freedom (NF) Programs

Deliverables, performance analysis	\$ 68,900	\$ 13780	\$ 55120
TOTALS	\$ 260,000	\$ 52,000	\$ 208000

33) For each element identified in question #32, please explain the major items that are included in the cost estimate and how the estimate was derived.

While evaluating the cost to hire a mobility manager for the TMA, it was decided that, at this time, there is insufficient financial support to commit to having an employee on staff for this purpose at a cost of approximately \$65,000-\$70,000 per year. Instead, a consultant will be hired to accomplish the tasks identified in a scope to be developed by City staff and the TMA together with the consultant. Hourly fees for this level of work are estimated at \$130/hr but the services will be provided intermittently on a task-by-task basis. City Transportation and Mobility staff will assist the consultant with implementation of recommendations on a priority basis and in phases, to reduce costs. Once the needed mobility plan is completed and delivered, City staff can reassess the program from time to time to determine when additional consulting services are needed. We expect to re-evaluate operations annually on a limited basis and a more thorough analysis by a consultant every 5 years.

The elements listed in #32 above, and the budgets for each, are estimates over the two-year period. We anticipate that each element will be revisited to some degree in the 2nd year to assess the outcomes of recommendations, obtain followup feedback from the public, refine performance measures, analyze results, and adjust routes and services if needed.

SECTION 9: SUMMARY OF PROJECT COST

Questions 34-36 apply to all projects.

34) Provide the requested information in the following table for the year you are requesting funds. Transfer the information from questions 28, 30, and 32 as appropriate for the funding request. If a request is for less than 12 months please note the funding period in terms of months. Please round all numbers to the nearest dollar.

TOTAL FUNDING REQUEST

Eligible Project Activities		Year 1 Request			Year 2 Request		
		Federal Funding	Local Match	Total Net Cost	Federal Funding	Local Match	Total Net Cost
Operating - 50% Match Required	Neighborhood Link	\$49,515	\$49,515	\$99,030	\$49,515	\$49,515	\$99,030
	Northwest Link	\$125,866	\$125,866	\$251,732	\$125,866	\$125,866	\$251,732
Capital - 20% Match Required	none	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
Mobility Management / Planning - 20% Match Required		\$104,000	\$26,000	\$130,000	\$104,000	\$26,000	\$130,000

**FY 2012 Programs Guide and Application
FTA 5316 Job Access Reverse Commute (JARC) and 5317 New Freedom (NF) Programs**

TOTAL	\$279,381	\$201,381	\$480,762	\$279,381	\$201,381	\$480,762
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35) Indicate the source of local match for each year that funding is requested. If local match funds are being derived from an existing grant, please attach a copy of the grant agreement/contract or supporting documentation. Also, explain how stable the local match funding source is.

Local match for the projects requested will come from City and County local option gas tax receipts, the Fort Lauderdale Beach CRA, the Downtown Development Authority, private contributions, TMA memberships and sponsorships, City general fund revenues, and Florida Department of Transportation-JPA Administration. Continued funding of local match for operations is expected to continue and these partners are committed to the success and continuity of the TMA's shuttle services.

36) Is there a commitment of funds beyond the requested grant period? Yes No
If yes, please explain the nature of the commitment.
If no, please explain the steps you will take to attain sustainability.

The City of Fort Lauderdale, the TMA, DDA, SFRTA, and Broward County Transit are committed to providing and improving this vital transportation service for residents and visitors. The City and the TMA are focused on developing a plan for sustainable funding that includes local option gas taxes, memberships and sponsorships from organizations and the business community that benefit from the riders delivered to their door, and legislative initiatives for dedicated transportation funding. We recognize that fully funding this transportation system will likely rely on federal and state grant assistance, to some degree, for the foreseeable future; the City will apply for formula grants to provide a foundation of reliable and renewable funding to support this service.

SECTION 10: LETTERS OF SUPPORT

Letters of Support

All letters of support must be submitted with the application. Letters should indicate the nature of support (financial, participation, coordination, etc.).

Indicate if letters of support are included. Yes No

EXHIBIT A1: RESOLUTION BY APPLICANTS WITH A GOVERNING BOARD

Exhibit A1 (see next page) must be completed by all applicants with a Governing Board. The resolution must clearly identify the person who is authorized to enter into an agreement with SFRTA if the proposed project is awarded a JARC/NF grant. Further, the resolution must certify the availability and source of local match. Failure to provide an executed resolution along with the completed application will result in rejection.

CERTIFICATION

I certify this to be a true and correct copy of the record of the City of Fort Lauderdale, Florida.

WITNESSETH my hand and official seal of the City of Fort Lauderdale, Florida, this the 29 day of JAN, 20 13
[Signature] ASSI City Clerk

RESOLUTION NO. 13-14

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA AUTHORIZING APPLICATIONS FOR AND EXECUTION OF A JOB ACCESS REVERSE COMMUTE AND NEW FREEDOM GRANT AGREEMENTS, UNDER THE SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY'S GENERAL AUTHORITY TO MAKE SUCH GRANTS.

WHEREAS, the South Florida Regional Transportation Authority ("SFRTA"), is authorized to make such grants as the designated recipient of Job Access Reverse Commute and New Freedom programs for Broward, Miami-Dade, and Palm Beach counties; and

WHEREAS, the SFRTA has the power to expend funds for use in connection with Job Access Reverse Commute or New Freedom projects; and

WHEREAS, the SFRTA has the power to make and execute all contracts and other instruments necessary or convenient to the exercise of its powers; and

WHEREAS, approval for said funds will impose certain financial obligations upon the recipient;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. That the proper City officials or designee is authorized to execute and file applications on behalf of the City of Fort Lauderdale with the South Florida Regional Transportation Authority for a Job Access Reverse Commute and New Freedom grants for the Neighborhood Link Community Bus Service and Community Bus Service Replacement Vehicles.

SECTION 2. That the proper City officials or designee is authorized to furnish such additional information, assurances, certifications and amendments as the SFRTA may require in connection with this Job Access Reverse Commute and New Freedom grant agreements application.

SECTION 3. That the proper City officials or designee will certify that the City of Fort Lauderdale will provide the required local match from Florida Toll Revenue Credits (\$471,625), City General Funds, the Transportation Management Association, Broward County, and various other supporting agencies' funds for a total of \$1,385,262 for operations over the two year grant period.

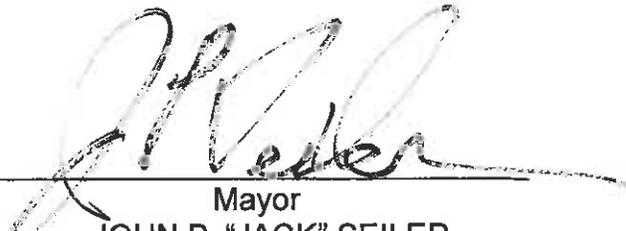
SECTION 4. That the proper City officials or designee is authorized and directed on behalf of the City of Fort Lauderdale to execute and deliver grant agreements and all subsequent amendments thereto between the City of Fort Lauderdale and the SFRTA for Job Access Reverse Commute and New Freedom grants, and the City Manager of the City of Fort Lauderdale is authorized and directed on behalf of the City of Fort Lauderdale to attest said agreements and all subsequent amendments thereto.

SECTION 5. That the proper City officials or designee is authorized and directed to take such action as is necessary or appropriate to implement, administer and enforce said agreements and all subsequent amendments thereto on behalf of the City of Fort Lauderdale.

SECTION 6. That the office of the City Attorney shall review and approve as to form all documents prior to their execution by proper City officials.

SECTION 7. That this Resolution shall be in full force and effect upon final passage.

ADOPTED this the 22nd day of January, 2013.



Mayor
JOHN P. "JACK" SEILER

ATTEST:



City Clerk
JONDA K. JOSEPH

Project Title **Tri-Rail/Northwest Link & Neighborhood Link Operations and Mobility Management**

The undersigned hereby certifies that City of Fort Lauderdale is authorized to enter

(applicant)

into an Agreement with the South Florida Regional Transportation Authority to receive a Section 5316 (Job Access and Reverse Commute) and/or a Section 5317 (New Freedom) grant for programs and services designed to improve access to transportation for people with disabilities or individuals with lower incomes as noted herein.

The undersigned also certifies that City of Fort Lauderdale agrees to provide the

(applicant)

requisite local share of \$350, 762 {*Enter the amount*} from funds provided by the Downtown Fort Lauderdale Transportation Management Association, Broward County Transit, local option gas taxes, Beach Community Redevelopment Association, Downtown Development Authority, and other partner agencies {*Enter source(s) of funds*} funds.



Lee R. Feldman
Name

City Manager
Title

Notary: 
WENDY S. GONYEA

City of Fort Lauderdale
Organization



WENDY S. GONYEA
MY COMMISSION # DD 976509
EXPIRES: March 29, 2014
Bonded Thru Budget Notary Services

EXHIBIT B: PUBLIC MEETING

An opportunity for a public hearing is required **ONLY** for Public Agencies requesting capital grants under Sections 5316 and 5317. An application for Section 5316 and/or Section 5317 submitted by a public agency should contain a copy of the notice of public hearing (identified as Exhibit B) and an affidavit of publication. If Exhibit B is not applicable, this should be stated in the application.

A public notice should contain all pertinent information relating to the project (such as number and types of vehicles as well as the estimated cost of the vehicles) and should be published at least one time in a newspaper of general circulation in the applicant's service area, no less than 15 or more than 30 days prior to the submission of an application. The notice should state that persons requesting a hearing must notify the applicant of the request, in writing, and send a copy of the request for a hearing to the SFRTA.

The deadline for hearing requests **must** be prior to the date applications are due at the SFRTA. If a hearing is requested:

1. A hearing must be conducted;
2. The SFRTA must be notified of the date, time, and location of the hearing; and
3. A copy of the minutes of the hearing (to include a discussion of issues raised and resolution of issues) must be submitted to SFRTA, before a Section 5316 and/or 5317 award can be made.

City of Fort Lauderdale

City Commission Regular Meeting

Agenda

Tuesday, January 22, 2013 - 6:00 PM

City Commission Chambers

*City Hall
100 N. Andrews Avenue
Fort Lauderdale, FL 33301
www.fortlauderdale.gov*



FORT LAUDERDALE CITY COMMISSION

JOHN P. "JACK" SEILER Mayor - Commissioner
BRUCE G. ROBERTS Vice Mayor - Commissioner - District I
BOBBY B. DuBOSE Commissioner - District III
ROMNEY ROGERS Commissioner - District IV

LEE R. FELDMAN, City Manager
JOHN HERBST, City Auditor
JONDA K. JOSEPH, City Clerk
HARRY A. STEWART, City Attorney

ROLL CALL**Invocation**

Chaplain Ron Perkins, Fort Lauderdale Police Department Seafarer's House at Port Everglades

Pledge of Allegiance**Approval of MINUTES and Agenda**

[13-0125](#) APPROVAL OF MINUTES - December 4, 2012 Conference and Regular Meetings

Attachments: [DRAFT December 4, 2012 Conference Meeting minutes](#)

[DRAFT December 4, 2012 Regular Meeting minutes](#)

PRESENTATIONS

PRES-1 [13-0075](#) PROCLAMATION DESIGNATING FEBRUARY 1, 2013 AS NATIONAL WEAR RED DAY IN THE CITY OF FORT LAUDERDALE

CONSENT AGENDA

Those matters included under the Consent Agenda are self-explanatory and are not expected to require review or discussion. Items will be enacted by one motion; if discussion on an item is desired by any City Commissioner or member of the public, however, that item may be removed from the Consent Agenda and considered separately.

- M-1** [13-0121](#) EVENT AGREEMENTS AND RELATED ROAD CLOSINGS: St. Demetrios Greek Orthodox Church, Mount Olivet Seventh-Day Adventist Church Trailblazer Parade, Kid Duck Fest, Sistrunk Parade and Street Festival, Florida AIDS Walk & Music Festival, Where the Cars Are, A-1-A Marathon, Walk for the Animals, South Florida Scottish Festival and Games, Clueless on Las Olas, and AutoNation Culture of Caring Concert
- Attachments:** [Commission Agenda Memo #13-0121](#)
- [EX 1 - Greek Fest app](#)
- [EX 2 - Mount Olivet Seventh-Day Adventist Church Trailblazer Parade](#)
- [EX 3 - Duck Fest app](#)
- [EX 4 - Sistrunk Festival app](#)
- [EX 5 - Florida Aida Walk app](#)
- [EX 6 - Where the Cars Are app](#)
- [EX 7 - A1A Marathon app](#)
- [EX 8 - Walk for the Animals app](#)
- [EX 9 - ScottishFest 2013App](#)
- [EX 10 - Clueless on Las Olas app](#)
- [EX 11 - AutoNation Concert app](#)
-
- M-2** [13-0067](#) GRANT ACCEPTANCE - \$15,000 - COMMUNITY EMERGENCY RESPONSE TEAM AND CITIZEN CORPS PROGRAM from Florida Division of Emergency Management - no local match required - October 1, 2012 - September 30, 2013
- Attachments:** [CAM 13-0067](#)
- [EX 1 City of Fort Lauderdale Award Letter](#)
-
- M-3** [13-0111](#) GRANT APPLICATION - \$20,000 - MEMORIAL DAY WEEKEND BEACH ACTIVITIES - BROWARD COUNTY CULTURAL TOURISM PROGRAM - \$20,000 City match
- Attachments:** [Commission Agenda Memo #13-0111](#)
- [EX 1 - Cultural Tourism Program FY 2014 Guideline vf](#)
-
- M-4** [13-0183](#) GRANT APPLICATION - \$161,150 - ENHANCED MARINE LAW ENFORCEMENT GRANT PROGRAM - Broward County - outboard motors and enhanced patrols - estimated City cost of \$61,600
- Attachments:** [CAM 0183](#)
-
- M-5** [13-0047](#) TASK ORDER 25 - TAXIWAY GOLF RELOCATION AT EXECUTIVE AIRPORT with Kimley-Horn and Associates, Inc. - \$55,945
- Attachments:** [Commission Agenda Memo #13-0047](#)
- [Exhibit 1 - Task Order 25](#)

- PUR-1** [12-2504](#) CONTRACT FOR EMPLOYEE FINANCIAL LOAN PROGRAM with
BMG Money, Inc.
Attachments: [Commission Agenda Memo 12-2504](#)
 [EX 1 - Agreement](#)
 [EX 2 - Employee Documents](#)
- PUR-2** [13-0030](#) CONTRACT AWARDS FOR LANDSCAPE ARCHITECTURAL
CONSULTANT SERVICES from 1) Keith and Schnars, P.A., 2) Calvin,
Giordano & Associates, Inc. and 3) EDSA, Inc. and authorize City
Manager to execute on behalf of City
Attachments: [Commission Agenda Memo 13-0030](#)
 [EX 1 - List of Proposers](#)
 [EX 2 - Final Ranking Tabulation](#)
 [EX 3 - Keith & Schnars Agreement](#)
 [EX 4 - Calvin Giordano & Assoc Agreement](#)
 [EX 5 - EDSA Agreement](#)
- PUR-3** [13-0045](#) ONE-YEAR CONTRACT FOR PURCHASE OF FIRE HYDRANTS in the
estimated amount of \$209,882.50 from HD Supply Waterworks, LTD
and authorize City Manager or designee to approve renewal options
Attachments: [Commission Agenda Memo 13-0045](#)
 [EX 1 - Bid Tabulation 432-11096](#)
- PUR-4** [13-0050](#) PURCHASE OF BEACH CLEANER in the amount of \$55,300 from
Carrington Enterprises, Inc.
Attachments: [Commission Agenda Memo 13-0050](#)
 [EX 1 - Bid Tabulation 432-11094](#)
- PUR-5** [13-0087](#) PURCHASE OF AMMUNITION in the total amount of \$95,079.93 from
Florida Bullet, Inc. (\$58,062.50 proprietary and \$12,986) and Lawmen's
and Shooters' Supply, Inc. (\$24,031.43)
Attachments: [Commission Agenda Memo 13-0087](#)
 [EX 1 - Bid Tabulation 112-10651](#)
- PUR-6** [13-0109](#) CANCEL AGREEMENT FOR PURCHASE OF AGGREGATES from
Florida Silica Sand Company - ITB 413-10789
Attachments: [Commission Agenda Memo 13-0109](#)
 [EX 1 - Notice of Discontinued Service](#)

PUR-7 [13-0118](#) TWO-YEAR CONTRACTS FOR ANNUAL DREDGING SERVICES in the total amount of \$661,226 based on unit prices from Cavache, Inc. (primary contractor) and Waterfront Property Services, LLC d/b/a Gator Dredging (secondary contractor)

Attachments: [Commission Agenda Memo 13-0118](#)

[EX 1 - Bid Tabulation 233-11070](#)

[EX 2 - Dredging Locations](#)

PUR-8 [13-0199](#) PURCHASE OF RESCUE TRANSPORT UNIT in the amount of \$341,891 from Hall-Mark Fire Apparatus, Inc.

Attachments: [Commission Agenda Memo 13-0199](#)

[EX 1 - Bid Tabulation 432-11122](#)

PUR-9 [13-0226](#) MONTH TO MONTH CONTRACT EXTENSION FOR SINGLE FAMILY RESIDENTIAL HOUSEHOLD GARBAGE, TRASH AND YARD WASTE COLLECTION in the estimated amount of \$492,197.31 from Choice Environmental Services of Broward, Inc. - up to ninety days commencing February 1, 2013

Attachments: [Commission Agenda Memo 13-0226](#)

RESOLUTIONS

R-1 [13-0201](#) DECLARING OFFICIAL INTENT TO ISSUE PARKING REVENUE BONDS OR NOTES - AQUATIC COMPLEX PARKING GARAGE

Attachments: [Commission Agenda Memo 13-0201](#)

[Exhibit 1 bond reso.pdf](#)

R-2 [13-0110](#) DOCK PERMIT APPLICATION - 2630 BARCELONA DRIVE - use, maintenance and repair of existing marginal dock and seawall

Applicant: Stephen Francis Power

Attachments: [Commission Agenda Report #13-0110](#)

[EX 1 - APPLICATION](#)

[EX 2 - CODE SEC. 8-144](#)

[EX 3 - RESOLUTION](#)

R-3 [13-0095](#) APPOINTMENT OF CITY BOARD AND COMMITTEE MEMBERS - vacancy information provided under Conference Item BD-2

ORDINANCES

- O-1** [12-2585](#) FIRST READING OF ORDINANCE AMENDING CODE OF ORDINANCES - POLICE AND FIREFIGHTERS RETIREMENT SYSTEM - PARTIALLY ELIMINATING THE SURVIVOR REMARRIAGE PENALTY CLAUSE - Section 20-129 (b)(2), Duration Survivor Benefits
Attachments: [Commission Agenda Memo 12-2585](#)
 [EX 1 - Ordinance No. C-13-](#)
 [EX 2 - Actuarial Impact Statement](#)
 [EX 3 - Section 610 of Reso 12-1079](#)
 [EX 4 - Certification Request](#)
- O-2** [13-0126](#) FIRST READING OF ORDINANCE - AMENDING PAY PLAN, Schedule I (Supervisory, Professional and Managerial employees - P.E.R.C. Exempt) - adding one new class - Chief Information Security Officer, and title change and revision of one class - Manager of Police information Technology and Projects
Attachments: [Commission Agenda Memo 13-0126](#)
 [EX 1 - Pay Plan Ordinance - 13 - 0126](#)
- O-3** [13-0139](#) SECOND READING OF ORDINANCE AMENDING CODE OF ORDINANCES - WASTEWATER COMMODITY ADJUSTMENT (CREDIT) FOR COMMERCIAL ACCOUNTS when an excessive consumption is the result of a known water leak - Chapter 28, Article II, Division 3, Section 28-76 - Rates and Charges
Attachments: [Commission Agenda Memo #13-0139](#)
 [EX 1 - Ordinance](#)

ADJOURNMENT

EXHIBIT C: SINGLE AUDIT ACT

All non-Federal entities that expend \$500,000 or more of Federal awards in a year are required to obtain an annual audit in accordance with the Single Audit Act as described in OMB Circular A-133. A single audit is intended to provide a cost-effective audit for non-Federal entities in that one audit is conducted in lieu of multiple audits of individual programs. The Single Audit's objective is to provide assurance to the Federal government as to the management and use of such funds by recipients. A Single Audit encompasses an examination of a recipient's financial records, financial statements, federal award transactions and expenditures, the general management of its operations, internal control systems, and federal assistance it received during the audit period.

To determine if your agency is subject to the Single Audit Act, please select the appropriate statement(s) below regarding your agency's current use of Federal funds.

- A. Receives \$500,000 or more for the current fiscal year from all Federal sources.
- B. Does not receive \$500,000 or more in Federal funds for the current fiscal year from all Federal sources combined.
- C. Receives ONLY Section 5316 and/or Section 5317-funded vehicles/equipment.

If you checked option A, then your agency is subject to the Single Audit Act and the following requirements must be satisfied:

1. A copy of the applicant's most recent audit report must be submitted with the application if this was not done previously. The report should be marked "Exhibit C."
2. If the most recent audit report was previously sent to the SFRTA, the date submitted should be shown in "Exhibit C" in the application.
3. Applicants that received a Section 5316 and/or a Section 5317 award in the last fiscal year should include a copy of the pages from the annual audit that indicates the auditor specifically tested for Section 5316 and/or Section 5317 requirements and certifies compliance.

Lee. R. Feldman

 1/31/13

(Type name and title of authorized individual)

(Signature of authorized individual)

(Date)

If you checked option B and/or C, then your agency is not subjected to the Single Audit Act. The applicant must certify the following:

1. Will not receive \$500,000 or more for the current Fiscal Year from all federal sources combined, and is, therefore, exempt from the Single Audit Act as described in OMB A-133; and
2. In the event the applicant does receive \$500,000 or more in total from all federal sources during the current fiscal year, the applicant will comply with the Single Audit Act and submit to the SFRTA a copy of its most recent audit conducted in compliance with the Act.

(Type name and title of authorized individual)

(Signature of authorized individual)

(Date)

Report of Independent Certified Public Accountants on Internal Control Over
Financial Reporting and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance With
Government Auditing Standards

To the Honorable Mayor, Members of the City Commission and
City Manager
City of Fort Lauderdale, Florida

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Fort Lauderdale, Florida (the City) as of and for the year ended September 30, 2011, and have issued our report thereon dated March 12, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal control over financial reporting

Management of the City is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable

possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items PY-1 and PY-2, to be material weaknesses.

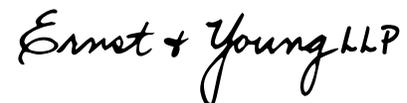
A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item PY-3 to be a significant deficiency.

Compliance and other matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City's responses and accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Honorable Mayor, members of the City Commission, the City Manager, City management and others within the entity, the audit advisory board, the Auditor General of the State of Florida, federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads 'Ernst & Young LLP'.

March 12, 2012

Report of Independent Certified Public Accountants on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133, Section 215.97 Florida Statutes, and Chapter 10.550, Rules of the Auditor General

To the Honorable Mayor, Members of the City Commission, and
City Manager
City of Fort Lauderdale, Florida

Compliance

We have audited the City of Fort Lauderdale, Florida (the City)'s compliance with the types of compliance requirements described in the US Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the requirements described in the Department of Financial Services' State Projects compliance supplement that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2011. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs and state projects is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; Section 215.97, Florida Statutes (Section 215.97); and Chapter 10.550, Rules of the Auditor General (Chapter 10.550). Those standards, OMB Circular A-133, Section 215.97, and Chapter 10.550 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

As described in items 2011-01 through 2011-03 and 2011-09 through 2011-11 in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding procurement, suspension, and debarment, reporting, subrecipient monitoring, program income, and special tests and provisions that are applicable to its CDBG – Entitlement Grants Cluster (CFDA Nos. 14.218 and 14.253); and as described in items 2011-03 and 2011-11, the City did not comply with requirements regarding subrecipient monitoring that are applicable to the HOPWA program (CFDA No. 14.241). Compliance with such requirements is necessary, in our opinion, for the City to comply with requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2011. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133, Section 215.97, or Chapter 10.550, and which are described in the accompanying schedule of findings and questioned costs as items 2011-04 through 2011-08.

Internal control over compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the City’s internal control over compliance with the requirements that could have a direct and material effect on a major federal program and state project to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, Section 215.97, and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2011-01 through 2011-03, 2011-07, 2011-09, and 2011-10 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2011-04 through 2011-06, 2011-08, and 2011-11 to be significant deficiencies.

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Honorable Mayor, members of the City Commission, the City Manager, City management and others within the entity, the audit advisory board, the Auditor General of the State of Florida, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Ernst + Young LLP

June 8, 2012

City of Fort Lauderdale, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance

For the Fiscal Year Ended September 30, 2011

Federal/State Grantor, Pass-through Grantor Federal Programs/State Projects	CFDA# CSFA #	Contract/ Grant Number	Expenditures	Disbursements to Subrecipients
I. CASH FEDERAL FINANCIAL ASSISTANCE				
U. S. Department of Agriculture:				
Indirect Programs:				
Summer Food Service Program for Children				
Passed Through Florida Department of Education				
FY11 Summer Food Service Program for Children	10.559	04-0987	\$ 80,770	-
Cooperative Forestry Assistance				
Passed Through Florida Department of Agriculture & Consumer Services				
Fort Lauderdale Buffer Tree Demonstration	10.664	015160	625	-
American Recovery and Reinvestment Act				
Recovery Act of 2009: Wildland Fire Management				
Passed Through Florida Department of Agriculture & Consumer Services				
ARRA Forest Health Improvement Initiative Grant Program	10.688	016164	18,217	-
Total U. S. Department of Agriculture			99,612	-
U.S. Department of Housing and Urban Development:				
Direct Programs:				
Community Development Block / Entitlement Grants				
14.218	14.218	B-08-MN-12-0007	3,057,220	627,705
Community Development Block / Entitlement Grants - NSP				
14.218	14.218	B-08-MN-12-0007	1,127,928	-
Total CFDA # 14.218			4,185,148	627,705
American Recovery and Reinvestment Act				
Community Development Block / ARRA Entitlement (CDBG-R) Recovery Act Funded				
14.253	14.253	B-09-MY-12-0005	148,107	133,913
Total CDBG Entitlement Grants Cluster			4,333,255	761,618
Emergency Shelter Grants Program				
14.231	14.231		90,850	86,382
Home Investment Partnerships Program				
14.239	14.239		1,773,192	-
Housing Opportunities for Persons with AIDS				
14.241	14.241		8,788,349	8,418,379
American Recovery and Reinvestment Act				
Homeless Prevention and Rapid -ReHousing Program				
14.262	14.262		399,505	397,011
Technical Assistance (Recovery Act Funded)				
Indirect Programs:				
Passed Through Broward County				
Community Development Block Grants/ State's Program and Non-Entitlement Grants				
14.228	14.228	07-DB-3V-11-16-01-Z08	57,634	-
Total U.S. Department of Housing and Urban Development			15,442,785	9,663,390

Continued on next page.

City of Fort Lauderdale, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance (continued)

Federal/State Grantor, Pass-through Grantor Federal Programs/State Projects	CFDA# CSFA #	Contract/ Grant Number	Expenditures	Disbursements to Subrecipients
U.S. Department of the Interior, National Park Service:				
Indirect Programs:				
Outdoor Recreation_Acquisition Development and Planning				
Passed Through Florida Department of Environmental Protection Land & Water Conservation Fund - Bill Keith Preserve Project	15.916	LW563	195,000	-
Total U.S. Department of Interior, National Park Service			195,000	-
U.S. Department of Justice:				
Direct Programs:				
Bulletproof Vest Partnership Program				
FY 2007 Program	16.607	N/A	2,420	-
FY 2009 Program	16.607	N/A	3,940	-
FY 2010 Program	16.607	N/A	15,438	-
			21,798	-
American Recovery and Reinvestment Act				
COPS Hiring Recovery Program	16.710	2009-RJ-WX-0025	1,040,463	-
			1,040,463	-
Indirect Programs:				
Edward Byrne Memorial Justice Assistance Grant Program				
Passed Through Florida Department of Law Enforcement Operation Last Call 4	16.738	2011-JAGC-BROW-13-B2-228	45,912	-
Passed Through Broward Sheriff's Office 2008 Byrne Justice Assistance Grant (JAG)	16.738	2008-DJ-BX-0537	655	-
2009 Byrne Justice Assistance Grant (JAG)	16.738	2009-DJ-BX-1425	68,161	-
2010 Edward Byrne Justice Assistance Grant (JAG)	16.738	2010-DJ-BX-0414	21,524	-
Total CFDA #16.738			136,252	-
American Recovery and Reinvestment Act				
Recovery Act - Edward Byrne Memorial Justice Assistance Grant				
Passed Through Broward Sheriff's Office 2009 Byrne Justice Assistance Grant - Recovery Funds	16.804	2009-SB-B9-3324	96,585	-
Total Justice Assistance Grant Cluster			232,837	-
Total U.S. Department of Justice			1,295,098	-
U.S. Department of Transportation:				
Direct Programs:				
Federal Transit_Capital Investment Grant				
Shuttles/PM Admin - Beach Shuttle Program	20.500	FTA-G11	114,464	-
Design/Engineering Sistrunk Corridor	20.500	FTA-G14	68,599	-
Indirect Programs:				
Passed Through Broward County				
Convention Connection Shuttle Service	20.500	N/A	60,107	-
			243,170	-

City of Fort Lauderdale, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance (continued)

Federal/State Grantor, Pass-through Grantor Federal Programs/State Projects	CFDA# CSFA #	Contract/ Grant Number	Expenditures	Disbursements to Subrecipients
Direct Programs:				
Airport Improvement Program				
Rehabilitate and Realign Taxiway Golf - Phase 1 Design	20.106	3-12-0024-025-2010	49,748	-
Indirect Programs:				
Highway Planning and Construction				
Passed Through Florida Department of Transportation				
NW 7/9 Avenue Connector	20.205	ANT82	437,987	-
Flagler Drive Greenway & Bicycle Facilities	20.205	AP732	27,608	-
NE 15th Avenue Median Landscaping	20.205	APZ02	78,960	-
Sistrunk Boulevard from Andrews Avenue to 19th Avenue Streetscap	20.205	APX83	1,513,785	-
Harborage Isle Drive Bridge #865778 Rehabilitation	20.205	APY18	410,776	-
SR-838 / Sunrise Boulevard Landscaping	20.205	APY82	85,767	-
SR-870 / Commercial Boulevard from E of NE 19 Landscaping	20.205	APY84	131,495	-
NW 7th Terrace Sidewalk	20.205	APY54	24,557	-
SE 10th Avenue Sidewalk	20.205	APY53	89,180	-
			<u>2,800,115</u>	<u>-</u>
American Recovery and Reinvestment Act				
Highway Planning and Construction Recovery				
Passed Through Florida Department of Transportation				
NW Neighborhood Enhancements for Pedestrian & Facilities Improvement	20.205	APV11	352,337	-
			<u>3,152,452</u>	<u>-</u>
Total U.S. Department of Transportation			<u>3,445,370</u>	<u>-</u>
U.S. Environmental Protection Agency:				
Nonpoint Source Implementation Grants				
Indirect Programs:				
Passed Through Florida Department of Environmental Protection				
North Fork of the New River Water Quality Improvements	66.460	G0265	813	-
Total U.S. Department of Environmental Protection			<u>813</u>	<u>-</u>
U.S. Department of Energy:				
Direct Programs:				
American Recovery and Reinvestment Act				
Energy Efficiency and Conservation Block Grant Program (EECBG)				
Fort Lauderdale, FL Energy Efficiency Block Grant - Recovery Act	81.128	DE-EE0000776	841,199	332,868
Total U.S. Department of Energy			<u>841,199</u>	<u>332,868</u>

City of Fort Lauderdale, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance (continued)

Federal/State Grantor, Pass-through Grantor Federal Programs/State Projects	CFDA# CSFA #	Contract/ Grant Number	Expenditures	Disbursements to Subrecipients
U.S. Department of Homeland Security:				
Direct Programs:				
Assistance to Firefighters Grant				
FY 2009 Assistance to Firefighters Grant	97.044	EMW-2009-FO-11090	854,289	-
			854,289	-
Indirect Programs:				
Hazard Mitigation Grant				
Passed Through Florida Division of Emergency Management Fort Lauderdale, Police Department, Wind Retrofit Project	97.039	09HM-37-11-16-02-052	296,593	-
			296,593	-
Homeland Security Grant Program				
Passed Through Florida Division of Emergency Management				
Fiscal Year 2009-10 SHSGP - Citizen Corps and CERT program	97.067	10-CI-43-11-16-02-305	1,199	-
Fiscal Year 2008-2009 SHSGP - Metropolitan Medical Response	97.067	10-DS-44-11-16-02-437	319,969	-
Fiscal Year 2009-10 SHSGP - FY09 Metropolitan Medical Response	97.067	10-DS-44-11-16-20-439	44	-
Passed Through City of Miramar				
FY 2006 Urban Area Security Initiative (UASI) Grant Program	97.067	07-DS-5S-11-16-02-259	63,654	-
FY 2007 Urban Area Security Initiative (UASI) Grant Program	97.067	08-DS-62-11-16-02-296	12,651	-
FY 2008 Urban Area Security Initiative (UASI) Grant Program	97.067	09-DS-48-11-16-02-448	259,210	-
FY 2009 Urban Area Security Initiative (UASI) Grant Program	97.067	11-DS-32-11-16-02-017	11,759	-
FY 2006 Urban Area Security Initiative (UASI) Grant Program	97.067	07-DS-5S-11-16-02-259	2,587	-
FY 2008 Urban Area Security Initiative (UASI) Grant Program	97.067	09-DS-48-11-16-02-448	18,812	-
FY 2009 Urban Area Security Initiative (UASI) Grant Program	97.067	11-DS-32-11-16-02-017	27,850	-
			717,735	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
Passed Through Florida Department of Community Affairs				
Public Assistance Grants - Wilma	97.036	06-WL-&K-11-16-02-650	418,624	-
			418,624	-
Total U.S. Department of Homeland Security			2,287,241	-
Total Expenditures of Federal Awards			\$ 23,607,118	\$ 9,996,258

City of Fort Lauderdale, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance (continued)

Federal/State Grantor, Pass-through Grantor Federal Programs/State Projects	CFDA# CSFA #	Contract/ Grant Number	Expenditures	Disbursements to Subrecipients
III. STATE FINANCIAL ASSISTANCE				
Florida Department of Law Enforcement:				
Direct Projects:				
Drug Control/Money Laundering Investigations - Matching Funds				
Operation Cross Town	71.005	N/A	3,340	-
Operation Creole Express	71.005	N/A	10,750	-
Operation Crack Down	71.005	N/A	4,671	-
Total Florida Department of Law Enforcement			18,761	-
Florida Department of Environmental Protection:				
Direct Projects:				
Florida Recreation Development Assistance Program				
Flagler Village Park (FRDAP)	37.017	A9139	129,611	-
Statewide Surface Water Restoration and Wastewater Projects				
Fort Lauderdale NE Drainage Area Improvements	37.039	LP6719	15,969	-
Fort Lauderdale River Oaks Preserve Stormwater Project	37.039	LP06101	500,047	-
			516,016	-
Total Florida Department of Environmental Protection			645,627	-
Florida Housing Finance Corporation:				
Direct Projects:				
State Housing Initiative Partnership Program (SHIP)	52.901	N/A	16,394	-
State Housing Initiative Partnership Program (SHIP)	52.901	N/A	850,747	-
Total Florida Housing Finance Corporation			867,141	-
Florida Department of Transportation				
Direct Projects:				
State Highway Project Reimbursement				
Sea Turtle Friendly Decorative Lighting Fixtures along SR-A1A	55.023	APK-19	33,812	-
Intermodal Development Program				
Streetscape and Enhancement along Sistrunk Boulevard	55.014	APP03	149,752	-
			149,752	-

City of Fort Lauderdale, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance (continued)

Federal/State Grantor, Pass-through Grantor Federal Programs/State Projects	CFDA# CSFA #	Contract/ Grant Number	Expenditures	Disbursements to Subrecipients
Aviation Development Grants				
Rehabilitation of Taxiways C & D	55.004	APZ37	223,688	-
Rehabilitate Taxiway B at Fort Lauderdale Executive Airport	55.004	AP021	24,992	-
Aviation Equipment & Service Facility Project	55.004	APX07	247,233	-
Design Customs Building & Apron	55.004	AP091	34,390	-
Design Taxiway Golf at Fort Lauderdale Executive Airport	55.004	APZ38	1,309	-
			<u>531,612</u>	<u>-</u>
Total Florida Department of Transportation			<u>715,176</u>	<u>-</u>
Florida Department of Health				
Indirect Projects:				
County Grant Awards				
Passed Through Broward County				
Automatic Chest Compression Devices	64.005	08-OMETS-8261-01	61,620	-
Ambulance Safety for Kids	64.005	09-OMETS-8261-02	20,667	-
Child Safety Restraint and Laryngectomy & Tracheostomy Awareness	64.005	09-HSD-EMS-8261-01	1,409	-
All-terrain Medics and Training Manikins	64.005	10-OMETS-8261-01(02)(03)	27,060	-
			<u>110,756</u>	<u>-</u>
Total Florida Department of Health			<u>110,756</u>	<u>-</u>
IV. NON CASH STATE FINANCIAL ASSISTANCE				
Indirect Projects:				
County Grant Awards				
Passed Through City of Sunrise				
Scanning Hardware and Software for Victim Tracking	64.005	10-OMETS-8151-01(09)(10)	7,180	-
Trauma Tuurniquets for Mass Casualty Incidents	64.005	N/A	3,192	-
Passed Through City of Tamarac				
Therapeutic Hypothermia Induction Case	64.005	10-OMETS-8271-01(14)(15)	9,728	-
Passed Through City of Pompano Beach				
ALS Non-Transport Refrigerated Drug Box	64.005	10-OMETS-8271-01(07)	9,900	-
Mobile Bench Cabinets with Cabents Inventory	64.005	07-OMETS-8153-01	4,514	-
			<u>34,514</u>	<u>-</u>
Total Expenditures of State Financial Assistance			<u>\$ 2,391,975</u>	<u>\$ -</u>

See accompanying notes.

City of Fort Lauderdale, Florida

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2011

1. General

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) presents the activity of all federal awards programs and state financial assistance projects of the City of Fort Lauderdale, Florida (the City) for the year ended September 30, 2011. Federal awards programs and state financial assistance projects received directly as well as passed through other government agencies are included on the Schedule.

2. Basis of Accounting

The accompanying Schedule is presented using the modified accrual basis of accounting for expenditures accounted for in the governmental funds and the accrual basis of accounting for expenditures in proprietary funds. Under the modified accrual basis, revenue is recognized if it is both measurable and available for use during the fiscal year and expenditures are recognized in the period liabilities are incurred, if measurable. Under the accrual basis, expenditures are recognized in the period liabilities are incurred.

3. Program Clusters

OMB Circular A-133 defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. Based on this definition, similar programs deemed to be a cluster of programs are presented accordingly.

4. Contingency

The grant revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the City. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

City of Fort Lauderdale, Florida

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

5. Financial Project Numbers

The following are the financial project numbers and contract numbers for the various Florida Department of Transportation and U.S. Department of Transportation grants with expenditures incurred during fiscal year 2011.

Financial Project Number	Contract Number	Description
Florida Department of Transportation		
424027-1-58-01	APK-19	Sea Turtle Friendly Decorative Lighting Fixtures
425124-1-94-01	APP03	Streetscape and Enhancement along Sistrunk Blvd
420763-1-94-01	APZ37	Rehabilitation of Taxiways C & D
420762-1-94-01	AP021	Rehabilitate Taxiway B at Fort Lauderdale Executive Airport
428556-1-94-01	APX07	Aviation Equipment & Service Facility Project
420767-1-94-01	AP091	Design Customs Building & Apron
420765-1-94-01	APZ38	Design Taxiway Golf at Fort Lauderdale Executive Airport
U.S. Department of Transportation		
FL-03-0291-00	FTA-G11	Shuttles/PM Admin – Beach Shuttle Program
FL-03-0326-00	FTA-G14	Design/Engineering Sistrunk Corridor
420765-1-94-01	3-12-0024-025-2010	Rehabilitate and Realign Taxiway Golf – Phase 1 Design
230726-1-38-01	ANT82	NW 7/9 Avenue Connector
418029-1-38/58-01	AP732	Flagler Drive Greenway & Bicycle Facilities
414158-1-58-01	APZ02	NE 15th Avenue Median Landscaping
409421-1-58-01	APX83	Sistrunk Boulevard from Andrews Avenue to 19th Avenue
408352-1-58-01	APY18	Harborage Isle Drive Bridge #865778 Rehabilitation
416317-1-58-01	APY82	SR-838 / Sunrise Boulevard Landscaping
414157-1-58-01	APY84	SR-870 / Commercial Boulevard from E of NE 19
423185-1-58-01	APY54	NW 7th Terrace Sidewalk
423184-1-58-01	APY53	SE 10th Avenue Sidewalk
423787-1-58-01	APV11	NW Neighborhood Enhancements

City of Fort Lauderdale, Florida

Notes to Schedule of Expenditures of Federal
Awards and State Financial Assistance (continued)

6. Florida Department of Revenue – Pro Sports Distribution Grant

During fiscal year 2007, the City entered into an agreement with the Baltimore Orioles Limited Partnership (the Agreement) for the utilization of a City facility. The City became eligible to receive funding from the State of Florida in connection with fulfilling its commitments under the Agreement. As of September 30, 2011, the State of Florida has remitted approximately \$2.3 million to the City in connection with this Agreement. The Baltimore Orioles subsequently decided not to utilize the City's facility and the City has not incurred the planned costs related to preparing the facility for the Orioles. Accordingly, the City has on deposit approximately \$2.3 million that may be required to be repaid to the State of Florida. This amount has not been reflected on the Schedule for the year ended September 30, 2011 as the City did not incur any expenditures.

These funds were returned to the state in December 2011.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2011

Part I – Summary of Auditor’s Results

Financial Statements Section

Type of auditor’s report issued:	Unqualified			
Internal control over financial reporting:				
Material weakness(es) identified?	<u> X </u>	Yes	<u> </u>	No
Significant deficiency(ies) identified?	<u> X </u>	Yes	<u> </u>	None reported
Noncompliance material to financial statements noted?	<u> </u>	Yes	<u> X </u>	No

Federal Awards and State Projects Section

Internal control over major programs:				
Material weakness(es) identified?	<u> X </u>	Yes	<u> </u>	No
Significant deficiency(ies) identified?	<u> X </u>	Yes	<u> </u>	None reported

Type of auditor’s report issued on compliance for major programs:	Qualified for the CDBG-Entitlement Grants Cluster (CFDA Nos. 14.218 and 14.253) and the HOPWA program (CFDA No. 14.241); Unqualified for all other major programs			
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Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133, Section 215.97, Florida Statutes, and Chapter 10.550, Rules of the Auditor General, State of Florida?	<u> X </u>	Yes	<u> </u>	No
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City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Identification of major federal programs and state projects:

Federal Programs

CFDA Number	Federal Agency/Name of Federal Program
14.218 and ARRA-14.253	U.S. Department of Housing and Urban Development:
14.239	CDBG Entitlement Grants Cluster
14.241	Home Investment Partnerships Program
	Housing Opportunities for Persons With AIDS
16.710	U.S. Department of Justice:
	Public Safety Partnership and Community Policing Grants – ARRA
20.205, including ARRA-20.205	U.S. Department of Transportation:
	Highway Planning and Construction
81.128	U.S. Department of Energy
	Energy Efficiency and Conservation Block Grant – ARRA
97.044	U.S. Department of Homeland Security:
97.067	Assistance to Firefighters Grant
	Homeland Security Grant Program

State Financial Assistance Projects

CSFA Number	State Agency/Name of State Project
55.004	Florida Department of Transportation:
	Aviation Development Grants
52.901	Florida Housing Finance Corporation:
	State Housing Initiative Partnership Program

Dollar threshold used to distinguish between Type A and Type B programs:

• Federal Programs	\$ 708,214
• State Projects	\$ 300,000

Auditee qualified as low-risk auditee? **Yes** X **No**

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Part II – Financial Statement Findings Section

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements for which *Government Auditing Standards* require reporting in a Circular A-133 Audit.

A. Current Year Findings

None.

B. Prior Year (PY) Findings

The following findings reported in prior years remain applicable and are deemed significant deficiencies and/or material weaknesses in the current year.

PY – 1 Capital Assets

Criteria

Controls over the process of recording and tracking capital assets should be designed and operating effectively to ensure that the amounts recorded in the financial statements are an accurate representation of the capital assets actually owned by the City, as well as the value of those capital assets, as of the end of the fiscal year.

Condition/Cause

The City had in excess of \$1 billion as of September 30, 2011, invested in capital assets net of accumulated depreciation. The detail of capital assets is currently maintained in Excel spreadsheets, which increases the risk of error.

Effect

Capital assets recorded in the financial statements may not reflect actual capital assets owned by the City, or the appropriate value of those assets, including the effects of depreciation on assets placed into service.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Recommendation

We have been informed that the City has acquired an automated property control system. The City should ensure that the property control system is implemented in a timely manner to ensure that all fixed assets are properly accounted for. The property control ledger should be reconciled to FAMIS on a monthly basis. Additionally, capital asset records should be maintained in sufficient detail to enable the identification of costs associated with specific assets (i.e. individual asset records should exist for each significant component of a larger asset as such level of information will assist in accurately evaluating and recording asset deletions and/or impairments).

Management Response and Corrective Action Plan

As of December 1, 2011, the Finance Department has developed a Request for Proposals to acquire specialized project management services to develop the implementation plan, coordinate the physical inventory to build a new data base, with related costing, lives, etc. The expected implementation date is summer 2015.

PY – 2 Capital Assets – Physical Inventory

Criteria

Controls over the process of recording and tracking capital assets should be designed and operating effectively to ensure that the amounts recorded in the financial statements are an accurate representation of the capital assets actually owned by the City, as well as the value of those capital assets, as of the end of the fiscal year.

Condition/Cause

The City has not performed a physical inventory of capital assets for several years.

Effect

Capital assets recorded in the financial statements may not reflect actual capital assets owned by the City, or the appropriate value of those assets, including the effects of depreciation on assets placed into service.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Recommendation

In connection with the implementation of a new property control system, the City should perform a physical inventory of all capital assets to ensure that all recorded assets exist and the carrying amounts, depreciable lives and salvage value are proper.

Management Response and Corrective Action Plan

The original physical inventory will be taken as part of the data gathering project to build a new data base. Part of the overall project is to develop procedures for the acquisition, depreciation, disposal and periodic physical inventories. The expected completion date is summer 2015.

PY-3 Calculation of Compensated Absences

Criteria

Controls over the process of calculating the liability for compensated absences should be designed and operating effectively to ensure that the amounts recorded in the financial statements are an accurate representation of the amounts actually due to employees as of the end of the fiscal year.

Condition/Cause

During our testing of the compensated absences liability, we identified errors in the underlying data used in the calculation. Specifically, we noted that accumulated sick hours per the City's compensated absences detail did not always correspond to the City's payroll system records. The City performed an analysis to extrapolate the errors identified and estimate the total dollar impact on the liability. An estimate was necessary as the City could identify the number of sick hours owed to employees as of fiscal year end based on the payroll system records, however, the rate of pay corresponding to the hours owed was estimated by using an average rate. Per City policy, sick days are accrued at the pay rate in effect in the period in which they are earned and days taken are used on a last in first out (LIFO) basis. Accordingly, applying the employees' current rate of pay to the hours owed as of fiscal year end would overstate the actual amount of the liability since part or all of the hours owed may have been earned at lower rates of pay. A manual process is completed at employee termination in order to determine the actual payment amount based on the rate of pay as sick time was earned and used over the period of employment. As performing the manual calculation for all employees was not feasible, an average rate of pay over the length of employment for each individual was used.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Effect

Compensated absences of the City may not reflect actual liability amounts, based on the method of estimation. Payouts to employees could be substantially different from the accrued amount, based on the change each individual employee's rate of pay at the time the compensated absence hour was earned.

Recommendation

We recommend that the City review the current inputs into the compensated absences calculation process and implement monitoring controls to ensure that the data used in the calculation is accurate and complete. Further, the City should review the mechanics of the sick leave payable and determine if the process can be automated in order to alleviate the need for manual calculations.

Management Response and Corrective Action Plan

In order to ascertain that current inputs into the compensated absences calculation process were accurate and complete for financial reporting for fiscal 2011, the Human Resource Department manually calculated, from a listing of all active employees, the sick leave payout balances for 30 employees as of September 30, 2011. The manual calculations were compared to calculations based upon the payroll system provided rates of pay with accrued hours at each rate of pay. We determined the percentage of error and adjusted our original calculation to more accurately approximate the manually calculated amounts. Using this process, we believe we will more than likely find that only a certain percentage of the population will need adjusting due to the incorrect data conversion in 2002. Hires after that date should equal or approximate the manual calculation. We have partially implemented this plan; however, the data base in place is not sufficient to eliminate the manual procedures described.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

**Part III – Federal Awards and State Financial Assistance Projects
Findings and Questioned Costs Section**

This section identifies the audit findings required to be reported by OMB Circular A-133 section .510(a), Section 215.97, Florida Statutes, and Chapter 10.550, Rules of the Auditor General, State of Florida, such as material weaknesses, significant deficiencies, and material instances of noncompliance, including questioned costs, as well as any abuse findings involving federal awards or state projects that are material to a major program or state project.

Finding 2011-01 Vendor Screening for Suspension and Debarment

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

U.S. Department of Homeland Security:
Homeland Security Grant Program (HS), CFDA No. 97.067

Criteria

Circular A-102 (d) states that non-Federal entities are prohibited from contracting with or making sub-awards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. Non-Federal entities are required to perform a verification check for covered transactions, by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA), collecting a certification from the entity, or by adding a clause or condition to the covered transaction with the entity. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions.

Condition/Context

CDBG

Total procurements in fiscal 2011 amounted to \$2,577,007. We selected 8 procurements for testing, representing \$2,042,757 of the fiscal 2011 procurements. For two of our sample selections representing \$480,748 of the total fiscal 2011 procurements, no documentation was maintained evidencing that the City checked the EPLS database, and certification from the vendor was not collected or a clause or condition included in the contract.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

HS

We selected 12 procurements for testing, representing \$454,945 of the total fiscal 2011 procurements of \$717,734. We noted no documentation evidencing that the City screened vendors through the EPLS database for four out of 12 vendors selected for testing, representing \$286,191 of total procurements for fiscal 2011. Additionally, we noted no documentation evidencing the appropriate level of approval to enter into a purchase order or contract for two out of the 12 vendors selected for testing.

Questioned Cost

N/A

Cause

Internal controls with respect to suspension and debarment were not designed or operating effectively as the City's files did not contain evidence that the vendor or the subrecipient, as applicable, was not included on the EPLS and therefore eligible to receive federal funds. There was no evidence that the City had obtained a certification from the entity, or added a clause or condition to the contract with the entity. Additionally, for some vendor transactions, appropriate approval was not documented, and there was no evidence of review or approval for the transaction provided.

Effect

This could result in payments being made to suspended or disbarred vendors.

Recommendation

For all new and existing contracts funded with federal grants, the City should develop a consistent procedure to require that the preparer of the bid tabulation sheet (or other responsible party) perform verification of the recommended vendor or subrecipient by checking the EPLS (and documenting when the verification was performed and by whom), collecting a certification from the entity, or adding a clause or condition to the contract with the entity. The City should ensure, for all existing contracts that are funded with federal grant programs, that the verification of proper vendor/subrecipient exclusion from the EPLS system is performed and the documentation of the EPLS verification check should be maintained by the City.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Views of Responsible Officials and Planned Corrective Action

The Finance Department will reinforce the EPLS requirements to the City departments and the Grant Administrator on ALL grant purchases, to make sure that all EPLS reports are checked at the time an agency is selected through the City's Procurement process, by the City department and/or Grant Administrator. Although some EPLS verification forms were not included in the files that were reviewed by the auditors, the vendors reviewed were neither disbarred nor suspended. As recommended by the auditors, the City did incorporate language last year in our competitive bids that states "The bidder or proposer certifies, by submission of a response to this solicitation, that neither it nor its principals are presently debarred or suspended by any Federal department or agency". The Finance Department will send out a letter to all Departments that any purchases utilizing grant funds MUST have an EPLS report printed and kept with the file for that purchase.

The Procurement Division already incorporated into its Procurement Manual additional language and directions for divisions on March 10, 2010, which will ensure that the City remains in compliance with all future contracts. The City will also include an affirmative statement in all future contracts that bidders are required to self-certify that all sub-contractors have been properly screened through the EPLS.

Finding 2011-02 Reporting

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):

CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

Home Investment Partnerships Program (HOME), CFDA No. 14.239

Housing Opportunities for Persons With AIDS (HOPWA), CFDA No. 14.241

U.S. Department of Energy:

Energy Efficiency and Conservation Block Grant Program (EECBG), CFDA No. 81.128

U.S. Department of Homeland Security:

Homeland Security Grant Program (HS), CFDA No. 97.067

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Criteria

2 CFR Section 215.51, Section 1512 of the American Recovery and Reinvestment Act (ARRA), and 2 CFR Part 170 indicate that performance and special reports are to be prepared accurately and completely. 2 CFR Section 215.51 requires that for performance reports, data should agree to records that accumulate and summarize the data, and the underlying data should be accumulated and summarized in accordance with the required or stated criteria and methodology. All applicable data elements should be included in the reports.

In addition, 2 CFR Section 215.52 requires that financial reports are prepared accurately and completely. Reports shall be submitted timely and agree with the accounting records that support the audited financial statements (general ledger) and the Schedule of Expenditures of Federal Awards and State Financial Assistance.

Condition/Context

CDBG

We noted that the City did not complete or submit the required Federal Funding and Transparency Act reports. Additionally, we noted that data included in two out of three performance reports tested, the annual HUD 60002, Section 3 and NSP 2nd Quarterly Performance Report (reporting period January 1, 2011 through March 31, 2011), did not agree to the underlying accounting records.

HOME

We noted that the City did not complete or submit the required Federal Funding and Transparency Act reports.

HOPWA

We noted there were discrepancies between amounts contained in the reports to expenditures recorded in the general ledger for the one report we selected to test, the HUD 40110-D Consolidated Annual Performance and Evaluation Report. Additionally, we noted that the City did not complete or submit the required Federal Funding and Transparency Act report.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

EECBG

We noted that the City's Section 1512 ARRA Reports for the quarters ended June 30 and September 30, 2011 were not properly completed as they did not contain the required subrecipient and subaward information.

HS

We noted for two out of five performance reports tested (Report 1 for GUASI07 for the quarter ended December 31, 2010, and Report 3 for GUASI09 for the quarter ended June 30, 2011), there were discrepancies between amounts disclosed in the GUASI Quarterly Project Status Reports to expenditures recorded in the general ledger which were not reconciled. For Report 1 for GUASI07, we noted that the report showed total encumbered funds of \$899,999, although the grant agreement only awarded \$698,600. For Report 3 for GUASI09, we noted that quarterly expenditures were underreported in the amount of \$53,408.

Questioned Costs

N/A

Cause/Effect

The reports submitted were not subjected to a thorough supervisory review to ensure accuracy and completeness, including verification that amounts reported agreed with or were reconciled to the accounting records. This could result in incorrect and/or inconsistent information between the reports filed and the underlying financial records and indicates that the City may not be in compliance with the provisions of the grant programs. Further, some reports were not submitted to the appropriate grantor agency, which also indicates that the City may not be in compliance with the provisions of the grant programs. Controls and monitoring activities over the preparation of the reports, including supervisory review and approval, are not operating effectively.

Recommendation

The City should ensure that employees are properly trained in reporting requirements. Additionally, the City should ensure that all required financial/performance statutory reports are properly prepared, reconciled to the underlying financial records, as applicable, and reviewed by supervisory personnel prior to being filed with the grantor. Procedures should be put in place to

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

ensure that all required reports are submitted timely to the grantor, and copies of all submitted reports are maintained in the City's program files.

Views of Responsible Officials and Planned Corrective Action

CDBG/HOME

The current Housing and Community Development staff was unaware of the new Federal Funding and Transparency Act (FFATA) report requirements prior to this audit. The staff that attended training on this Act are no longer employees of HCD and the information was not transitioned appropriately. HCD staff will review the requirements and ensure appropriate training of staff and future compliance. The reports tested under CDBG were corrected during the quarter following the audit and a copy of the corrected report was provided to the Auditors. However, because the quarter in which the correction was made was not tested, the finding could not be cleared. HCD will add the FFATA process within our account set up and finalize the report as part of the Annual Action Plan process.

HOPWA

For the HOPWA Grant, the discrepancies were caused by the reporting of duplicate clients, duplicate funding per client and duplicate supportive services within HOPWA's facility-based programs, which are reported by the sub recipients. The City has since begun to use the newly purchased Provide Enterprises software system, which will ensure data is not duplicated between the CAPER and the City's General Ledger. The City recently made improvements to the Grant Management Tracking System (GMTS) that will allow for more efficient tracking and management of grant reporting requirements, which will aid in compliance of report submissions.

EECBG

The sub recipient and sub award information for this grant is maintained by the Department in the City's Grant Management Tracking System (GMTS). The data from GMTS is uploaded to the 1512 ARRA report. Inadvertently, data from only one sub recipient was being uploaded to the report during this automated process. The technical issue is being resolved internally and staff will also manually verify that all sub recipient data has been uploaded to the ARRA report in the future.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

HOMELAND

The quarterly reports for UASI are based on estimates that include what has been spent and what the City is projecting to spend in the near future. Because the reports include projections, they will not match the FAMIS system until the grant is closed. However, whenever actual expenditures are reported, staff will confirm that reported financial data is consistent with what is in FAMIS, the City's Financial System.

Finding 2011-03 Subrecipient Monitoring

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):

CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

Home Investment Partnerships Program (HOME), CFDA No. 14.239

Housing Opportunities for Persons With AIDS (HOPWA), CFDA No. 14.241

U.S. Department of Energy:

Energy Efficiency and Conservation Block Grant Program (EECBG), CFDA No. 81.128

Criteria

31 USC 7502(f)(2)(B) requires that pass-through entities monitor subrecipients' use of federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. Pass-through entities are also responsible for (1) ensuring that subrecipients subject to OMB Circular A-133 have met the audit requirements and that the required audits be completed within nine months of the end of the subrecipient's audit period; (2) issuing a management decision on audit findings within six months after receipt of the subrecipient's audit report; and (3) ensuring that the subrecipient takes timely and appropriate action on all audit findings. Also, pass-through entities must properly execute award documents/agreements communicating federal award information and compliance requirements to the subrecipient, including allowable activities information.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Condition/Context

CDBG

We noted that three out of four subrecipients selected for testing, representing \$389,706 of the total \$761,618 that was disbursed to subrecipients during fiscal 2011, did not respond to the City's finding and concerns letter, issued by the City after their initial subrecipient monitoring visit.

HOME

We noted that, the City did not perform any monitoring activities over the subrecipient selected for testing during the year, which represented \$512,392 of the total \$550,667 that was expended by subrecipients during fiscal 2011.

HOPWA

We noted that one out of two subrecipients tested, representing \$4,625,782 of the total amount of \$8,418,379 that was passed through or expended by to subrecipients during fiscal year 2011, did not respond to the City's finding and concerns letter, issued by the City after their initial subrecipient monitoring visits and the City did not perform monitoring of the same one out of two subrecipients tested.

EECBG

We noted that one out of three subrecipients, tested, representing \$75,987 of the total amount of \$637,029 that was passed through or expended by to subrecipients during fiscal year 2011, did not meet the requirements of Central Contractor Registration (CCR) prior to receiving the subaward.

Questioned Costs

Not applicable.

Cause

City personnel did not adhere to its subrecipient monitoring policies and procedures or the provisions of OMB Circular A-133.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Effect

In the absence of effective monitoring controls over subrecipients, the City may not be able to support that the grant funds were utilized in accordance with the provisions of the grant agreement with the grantor, resulting in non-compliance with the subrecipient monitoring requirements of OMB Circular A-133.

Recommendation

The City should adhere to its policies and procedures to perform monitoring of its subrecipients' compliance with the provisions of the subrecipient agreements, addendums and OMB Circular A-133 in order to ensure that proper monitoring of subrecipients occur on an on-going basis including the timely submission of audit reports and resolution of any audit findings.

Views of Responsible Officials and Planned Corrective Action

CDBG

HCD will update its sub recipient monitoring policies to include penalties to agencies that do not respond to monitoring requests for meetings and/or information. HCD will set up a reminder process to ensure the agencies are on task with responding to sub-recipient monitoring.

HOME

HCD attempted to monitor the agency selected for testing; after several attempts monitoring did not occur. HCD will update its sub recipient monitoring policies to include penalties to agencies that do not respond to monitoring requests for meetings and/or information.

HOPWA

HCD will update its sub recipient monitoring policies to include penalties to agencies that do not respond to monitoring requests for meetings and/or information.

EECBG

The sub recipient and sub award information for this grant is maintained by the Department in the City's Grant Management Tracking System (GMTS). The data from GMTS is converted and uploaded to the 1512 ARRA Federal report. All sub recipient and sub award information is submitted on a quarterly basis and the Department has received email confirmation from Federal

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Reporting listing all sub recipient information as received. However, when the data file was uploaded to the 1512 report, inadvertently only one sub recipient was being uploaded to the 1512 ARRA Federal report during this automated process. The technical issue is being resolved internally and staff will also manually verify that all sub recipient data has been uploaded to the ARRA report in the future.

2011-4 Special Tests and Provisions (Housing Quality Standards)

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
Housing Opportunities for Persons With AIDS (HOPWA), CFDA No. 14.241

Criteria

24 CFR Sections 574.310(b)(1)-(2) indicates that the City's projects that expend HOPWA funding are responsible for (1) tracking units that require housing quality inspections, and (2) verifying that the grantee performs inspections of acquisition/rehabilitation units and provides repairs on a timely basis.

Condition/Context

We noted that for 5 out of 18 projects selected, from a total number of 77 fiscal 2011 projects HOPWA housing projects that involve acquisition, rehabilitation, conversion, lease, repair of facilities, new construction, project or tenant based rental assistance, the City did not perform re-inspections or ensure deficiencies were corrected timely by subrecipients and tracked when housing quality inspections are due to be performed, in accordance with the provisions of the regulations. Additionally, we noted no evidence of the approval of the City's authorized administrator for one housing quality inspection tested. Further, we note that the Homeless Information Management System does not identify when housing quality inspections are due.

Questioned Costs

Not applicable.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Cause/Effect

The City did not properly monitor the Housing Quality Standards throughout the entire fiscal year as required by the regulations. We noted that the City does not have procedures or controls in place to ensure compliance.

Recommendation

The City should ensure that staff is properly trained with respect to the grant compliance requirements. Additionally, policies and procedures should be formalized and implemented to ensure that the required Housing Quality Standards are properly monitored. Inspection documentation should be reviewed and approved by supervisory personnel, and evidence of this review and approval maintained in the City's grant program files.

Views of Responsible Officials and Planned Corrective Actions

HOPWA

HCD conducted all the required monitoring for the HOPWA units. Deficiencies were noted in certain units and the agencies were awarded HOPWA funds to repair the units. The rehabilitation funding was provided in the current year, FY 2012. HCD will update its administrative policies to ensure HOPWA clients are not residing in units that require major repair.

Further, all Housing Quality Standards inspection forms were reviewed by two HCD managers. While the inspection tested did not contain the administrator's signature on the actual form, the cover sheet that accompanied the inspection report was signed by the HOPWA Administrator. In the future, HCD will ensure that all Housing Quality Standards forms are signed by the HOPWA Administrator. HCD will require that each agency submit a budget that includes a line item for repairs and maintenance.

2011-5 Equipment

Federal Program Information

U.S. Department of Homeland Security:

Assistance to Firefighters Grant (FIRE), CFDA No. 97.044

Homeland Security Grant Program (HS), CFDA No. 97.067

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Criteria

2 CFR Section 215.34 and 2 CFR Section 215.32 indicate that physical inventories of equipment acquired using Federal awards are required to be performed at least every two years.

The same CFR Sections require that the City safeguard and maintain equipment acquired using Federal awards, and that these items should be made available for physical inspection by auditors or the grantor award agency.

Condition/Context

FIRE

During fiscal year 2011, the City purchased \$1,003,890 worth of equipment with FIRE grant funds. We noted that the City has not performed a physical inventory of equipment purchased with grant awards in the past two years.

HS

During fiscal year 2011, the City purchased \$565,806 worth of equipment with HS grant funds. We were unable to inspect one item of equipment, costing \$21,000, which was purchased with grant awards. Additionally, we noted that the City has not performed a physical inventory of equipment purchased with grant award funds in the past two years.

Questioned Costs

None

Cause/Effect

The City was unable to make available for physical inspection one item selected for testing. The City's policies and procedures do not provide for performing physical inventories at least every two years for equipment purchased with grant awards.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Recommendation

The City's staff should adopt and incorporate policies and procedures for performing physical inventories of equipment purchased with grant funding in accordance with OMB Circular A-133.

Views of Responsible Officials and Planned Corrective Actions

The City tracks all capital assets and can provide a listing to the departments of all equipment acquired with grant funds. The City is presently looking into the acquisition of an automated property control system and a physical inventory of all capital assets to automate the current process and to allow for a full physical inventory every two years.

The reason the auditors were unable to inspect the physical equipment is because it happened to be a software solution that the City had purchased that was still being developed and hosted off site by the vendor. Development of this software had been delayed from timelines outlined in the original contract. The vendor did not provide City staff with a login as requested by the auditors in a timely manner because of this. However, the project has progressed to a point where the City staff can now login and utilize the software. This situation is unique because software is not like other assets that can be physically inventoried but City Staff will work closely with vendors in the future to hold them accountable to timelines.

2011-6 Earmarking

Federal Program Information

U.S. Department of Justice:

Public Safety Partnership and Community Policing Grants (COPS)-ARRA, CFDA No. 16.710

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Criteria

42 USC 3796dd(b) indicates that the CHRP-Hiring grant funds the approved entry-level salaries and fringe benefits of newly hired or re-hired full-time officers for 36 months. The approved entry-level salaries and fringe benefits are based on a grantee agency's actual entry-level sworn officer salary and fringe benefit costs and are identified on the Final Financial Clearance Memorandum that is provided to the grantee agency. Any additional costs for higher than the approved entry-level salaries and fringe benefits will be the responsibility of the grantee agency. The Final Funding Memorandum included in the grant award agreement indicates the maximum amounts for salaries and fringe benefits (which include the employer portions of Social Security taxes, Medicare, health insurance, worker's compensation insurance, and pension) that the grantor may charge to the grant.

Condition/Context

We noted that the City charged more than the allowed employer portions of fringe benefits to the grant program, as they exceeded the limitations on the amounts approved in the Final Funding Memorandum in the grant award agreement, resulting in reimbursements requests which inappropriately included these unallowed amounts.

Questioned Costs

Known questioned costs of \$3,103.

Cause/Effect

The City's policy is to charge ineligible payroll charges or payroll charges that exceed the limitations of the Final Funding Memorandum to the City's general fund, based upon the expenditure amounts maintained in the City's internal payroll tracking spreadsheet. The City's internal payroll tracking spreadsheet does not reconcile to the general ledger, which accounts for grant expenditures and is used to request reimbursement for allowable grant expenditures. Therefore, grant expenditures for fringe benefit charges in the general ledger exceeded fringe benefit charges in the City's internal payroll tracking spreadsheet and the Final Funding Memorandum, and were inappropriately submitted for reimbursement by the grant program, rather than charged to the City's general fund. This could result in reimbursement for unallowable costs.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Recommendation

The City's staff should reconcile the City's internal payroll tracking spreadsheet to actual grant expenditures per the general ledger on a regular basis and apply charges which exceed the Final Funding Memorandum limitations to the City's general fund, or use grant expenditures in the general ledger as the basis of monitoring grant payroll expense limitations for reimbursement requests and the City's periodic earmarking requirements compliance checks.

Views of Responsible Officials and Planned Corrective Actions

The COPS Hiring & Recovery Act Grant requires that Federal Reports be submitted by the 10th calendar day following the quarter's end (ARRA 1512 Rpt) and the 30th day following the quarter's end (FFR 425 Rpt). Since the City reports expenditures under these grants on a cash basis, the submitted reports only include payroll expenses that have actually been paid (not accrued) at the quarter's ending date.

At the grants inception, one (1) of the twelve (12) newly hired officers was certified at the date of hire and received a salary above the entry level rate. During the course of the grant, negotiated contractual salary adjustments also increased the officers' salaries by a greater percentage than the annual salary increases initially estimated in the 2009 COPS Hiring grant application. However, the COPS Hiring grant only allows for reimbursement of entry-level salaries/benefits.

As a result of these circumstances, salaries in excess of entry-level, OT, Educational Incentive Pay, Standby Pay, Holiday Pay, certain Shift Pay, and related FICA and Retirement expenses that exceed the annual approved "earmarks" per position, must be individually calculated for each payroll ending date, and charged back to the Department via Expense Transfer Vouchers (ETV's).

Throughout the quarter and at the quarter's end, ETV's for these ineligible grant expenses must be reviewed by the Police Department, Finance, and the Senior Grants Accountant in the Finance Department, before they are approved to be posted to the General Ledger (FAMIS). Additionally in years one and two, workers compensation and retirement expenses were posted during year-end close-outs which are not generally completed (with the final PPE's accrued payroll and other benefit accruals being posted back to FAMIS) until November/December each year.

With each of the 12 positions having a different 36-month grant "expenditure period," grant reporting deadlines which precede ineligible expense charge-back postings in FAMIS and the length of time between yearend and posting of closeouts, it is extremely difficult for grant reimbursements to match the GL.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

However; in order to remain in compliance with stated grant reporting deadlines, reports that do not match the General Ledger at the date of reporting must routinely be submitted to United States Department of Justice (USDOJ). Based on a similar finding in the prior year's Single Audit, a Grants Reimbursement Reconciliation Form was created to document quarterly expenditures which do not match the GL (FAMIS) at the time of posting. These measures, along with an annual review of salary/benefits reimbursed, by position and date of hire (not fiscal year), are completed and additional ETVs are prepared to charge back any excess salaries/benefits over allowable "earmarks" that are noted. And, as of the quarter ended 3/31/12, staff has obtained the "earmark review" spreadsheet developed by the auditor during the FY 2011 single-audit and has already begun reconciling Salary/Benefit Reimbursement data to this format.

2011-7 Statutory Reporting – SHIP

State Project Information

Florida Housing Finance Corporation (the Corporation):

State Housing Initiatives Partnership (SHIP) Program, CSFA No. 52.901

Criteria

1. In accordance with Section 420.9075(10), Florida Statutes, each eligible municipality shall submit to the Corporation by September 15 of each year, a report of its affordable housing programs and accomplishments through June 30, immediately preceding submittal of the report.
2. Annual reports for the Closeout Fiscal Year (2008/2009) and Interim Fiscal Year (2009/2010) must be included in the submission to the Corporation.
3. The reports must be certified and forwarded to the Corporation and shall bear the original signature of the authorized official or the authorized official's designee. If submitted electronically, the certification of the report must be sent to the Corporation within three (3) working days of the report being electronically sent.
4. The local SHIP administrator's tracking system and annual reports must exactly match the information recorded in the local city or county's general ledger.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

5. SHIP administrators, therefore, are required to regularly reconcile their tracking system with the local finance department's general ledger and meet with the director of their finance department to create a process that will ensure compliance with the single audit act.

Condition/Context

The financial information included in the Annual Report submitted to SHIP by the City was not reconciled to and did not agree with the general ledger.

Questioned Costs

Unknown

Cause/Effect

The financial information submitted in the annual statutory reports was not reconciled to the City's general ledger. Accordingly, we were unable to validate the amount of expenditures reported in the Annual Report, which indicates that the City is not in compliance with the provisions of the SHIP Program Manual.

Recommendation

The City should implement procedures that require that the statutory reports be reconciled to the general ledger and reviewed and approved by the appropriate supervisory personnel, prior to being filed with the State.

Views of Responsible Officials and Planned Corrective Actions

Housing and Community Development (HCD) will meet with the Finance Department and continue to work with them to establish a process by which staff can reconcile the State reports to the City's General Ledger prior to the submitting the reports. The City has worked closely with Florida Housing Finance Corporation (FHFC), the State funders to develop a process that was acceptable to them. That process has been implemented.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

2011-8 Statutory Earmarking – SHIP

State Project Information

Florida Housing Finance Corporation (the Corporation):
State Housing Initiatives Partnership (SHIP) Program, CSFA No. 52.901

Criteria

1. In accordance with Section 420.9075(7), Florida Statutes, each eligible municipality can use advanced funding deposited in the local housing assistance trust fund to administer and implement the local housing assistance plan.
2. The cost of administering the plan may not exceed 5 percent of the local housing distribution moneys and program income, unless its governing body finds, by resolution, that 5 percent is insufficient. Eligible municipalities cost of administering the program may not exceed 10 percent of the local housing distribution plus 5 percent of program income.

Condition/Content

We noted that the City charged total administrative expenditures to the grant which were greater than the 5% maximum limit disclosed in the statutes.

Questioned Costs

Known questioned costs of \$2,213.

Cause/Effect

The Housing and Community Development (HCD) Department was unable to provide evidence that the City Commission approved an increase in the allowable limits from 5 percent to 10 percent for the appropriate fiscal year for administering the local housing assistance plan. The City charged expenditures greater than 5 percent to SHIP for administration of the grant program.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Recommendation

The HCD department should ensure that all appropriate Commission approvals are obtained and that all City Commission Agenda Reports relating to SHIP are retained in the HCD Department's files, and ensure that the City does not charge amounts above the allowable limits for administrating the program to the grant.

Views of Responsible Officials and Planned Corrective Actions

The City Commission has historically approved the increase in administrative funds. HCD will seek formal City Commission approval to increase the administrative funds from 5% to 10% for FY 2011 and for all future SHIP funds received by the City.

2011-09 Program Income – CDBG

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

Criteria

2 CFR Section 215.2 indicates that program income includes, but is not limited to, income from fees for services performed, the use or rental of real property or personal property acquired with grant funds, the sale of commodities or items fabricated under a grant agreement, and payments of principal and interest on loans made with grant funds. Unless specified in the Federal awarding agency regulations or the terms and conditions of the award, program income shall be deducted from program outlays.

The Code of Federal Regulation (24 CFR sections 570.504(a)) requires that receipts and expenditures related to program income must be accurately accounted for and program income from CDBG funds should be treated as additional funds subject to all the same rules. Federal regulations (24 CFR sections 570.500, 570.501, 570.504, 570.506, and 570.513) require that a loan origination or servicing system be used to ensure loans are properly authorized, receivables are properly established, earned income is properly recorded and used, and write-offs of uncollected amounts are properly authorized.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Condition/Context

The City's records indicate that it received approximately \$1,139,200 in program income during fiscal year 2011. Program income amounts primarily represent loan repayments and rental income. The City utilizes a spreadsheet to track individual program participants who potentially represent sources of program income based on their involvement in the program. We were unable to determine whether the program income reported was complete and that all amounts due to the City were properly received, accounted for and reported in the general ledger and to the grantor agency.

We noted that program income for CDBG is regularly reported in HUD's Integrated Disbursement & Information System (IDIS) by the City, as required by the grant program. The City utilizes a spreadsheet as its mechanism to track the expenditure of program income.

Questioned Costs

Unknown

Cause

The City utilizes various spreadsheets to track program income from benefits paid on behalf of participants, real property dispositions, loan repayments, rental income and other sources, which does not track annual activity appropriately and completely.

Effect

The current reporting system records program income on the cash basis (i.e., when the payment is received) and there is no evidence of tracking of payments due to the City but not yet paid.

The City does not have an adequate loan origination or servicing system in place to ensure loan receivable are properly established, earned income is properly recorded, and write-offs of uncollected amounts are properly authorized. This could result in amounts owed back to the grantor agency not being properly tracked and accounted for.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Recommendation

The City should record all deferred receivables using the City's accounts receivable system. Participants payments should be posted by Treasury staff and deferred loans that are added, reduced, or forgiven should be properly accounted for by Finance staff upon receipt of evidence that all compliance requirements have been met. We recommend that Finance Department personnel become the process owners for managing the deferred loans receivable to ensure a proper segregation of duties. For other sources of program income, the City should implement procedures to ensure that all sources of program income have been properly captured, accounted for, and used or returned to HUD in accordance with grant requirements. Additionally, management should ensure that proper supervisory and review monitoring controls are in place to ensure completeness of program income.

Views of Responsible Officials and Planned Corrective Action

In recognizing that Financial Reporting of grant activities has been a continuing problem, beginning in FY 2013 the Finance Department will establish separate funds for all major HCD grants and begin tracking both grant activity and the use of designated revenue within the City's comprehensive financial reporting system (FAMIS). Implementing this decision will begin the minimization of using spreadsheets as the City's primary means of tracking grant related financial activity. The City is also in the process of training HCD staff on using the City's Grant Information Management System which will allow us to better anticipate deadlines, coordinate and anticipate drawdown of grant revenue by sub recipient and ensure compliance with federal timeliness guidelines for grant funds. The Finance Department is exploring options for an Accounts Receivable application that will allow for aging, loan processing, interest calculation, late payment penalties and late payment interest calculations and the all needed proper recording information for the governmental as well as proprietary accounting needs.

2011-10 Special Tests and Provisions (Required Certifications and HUD Approvals)

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Criteria

Pursuant to federal regulation 24 CFR Section 58.22, CDBG funds cannot be committed or expended before receipt of HUD's approval of the City's Request for Release of Funds (RROF) and the related certification of expenditure.

Condition/Context

We noted that the City obligated and expended 2010/11 CDBG Entitlement funds in the amount of \$326,253 prior to receiving HUD's approval of the RROF.

Questioned Costs

\$326,253

Cause

HCD's staff did not adhere to the provisions of the regulation.

Effect

The absence of effective controls over the submission of required documents to HUD could result in inappropriate expenditure of HUD funds. The lack of controls and effective policies relating to the obligation and expenditure of CDBG funds may result in the City not be able to support that they are in compliance with the provisions outlined in the grant agreement and federal regulations, and may be required to return funding received to HUD.

Recommendation

The City should ensure that employees are properly trained in special tests and provisions requirements for each grant. Additionally, the City should ensure that policies and procedures are in place to confirm that the provisions of OMB Circular A-133 and the applicable grant agreements are adhered to and that there is proper supervision and review.

Views of Responsible Officials and Planned Corrective Action

Prior to releasing any federal funds, staff ensured that all of the environmental reports were clear of contamination. In the future, staff will be trained on appropriate procedures and will ensure that the City receives the RROF from HUD prior to the expenditure of federal funds.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

Finding 2011-11 Subrecipient Monitoring

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):

CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

Home Investment Partnerships Program (HOME), CFDA No. 14.239

Housing Opportunities for Persons With AIDS (HOPWA), CFDA No. 14.241

U.S. Department of Energy:

Energy Efficiency and Conservation Block Grant Program (EECBG), CFDA No. 81.128

Criteria

31 USC 7502(f)(2)(A) requires that pass-through entities provide award documents/agreements to subrecipients, which communicate federal award information and compliance requirements to the subrecipient, including allowable activities information.

Condition/Context

CDBG

We noted that the City excluded the CFDA number, award name and award number in the subaward agreements to all subrecipients selected for testing, representing \$454,605 passed through to the subrecipients, where total amounts expended by or passed through to subrecipients during fiscal 2011 was \$761,618.

HOME

We noted that the City excluded the CFDA number, award name and award number in the award agreement to the subrecipient selected for testing, representing \$512,392 passed through to the subrecipient, where total amounts expended by or passed through to subrecipients during fiscal 2011 was \$550,667.

HOPWA

We noted that the City excluded the CFDA number, award name and award number in the award agreements and addendums to both subrecipients selected for testing, representing \$5,882,778 passed through to the subrecipients, where total amounts expended by or passed through to subrecipients during fiscal 2011 was \$8,418,379.

City of Fort Lauderdale, Florida

Schedule of Findings and Questioned Costs (continued)

EECBG

We noted that the City excluded the CFDA number in all award agreements to subrecipients, where total amounts expended by or passed through to subrecipients during fiscal 2011 was \$637,029.

Questioned Costs

Not applicable

Cause

City personnel did not adhere to its subrecipient monitoring policies and procedures or to the provisions of 31USC Section 7502(f)(2)(A).

Effect

Subrecipients may not be aware that the funds received from the City are subject to the grant requirements of the grantor agency and the audit requirements of OMB Circular A-133, causing the subrecipient and the City to be out of compliance with grantor agency and audit requirements. Non-compliance could result in the funds having to be returned to the grantor agency.

Recommendation

The City should adhere to its policies and procedures to perform monitoring of its subrecipients' compliance with the provisions of the subrecipient agreements, addendums and OMB Circular A-133 in order to ensure that proper monitoring of subrecipients occur on an on-going basis including the timely submission of audit reports and resolution of any audit findings.

Views of Responsible Officials and Planned Corrective Action

The Housing and Community Development Department is currently in the process of amending the fiscal year 2012 Participation Agreements to ensure inclusion of CFDA#, award name, and award number for each subrecipient.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings

Year ended September 30, 2011

The current status of findings reported related to the audit of major federal awards programs or state financial assistance projects for the years ended September 30, 2010 and 2009 is as follows:

A. Finding

Finding 2010-04 Vendor Screening for Suspension and Debarment

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

U.S. Department of Justice:
Public Safety Partnership and Community Policing Grants (COPS), CFDA No. 16.710

U.S. Department of Homeland Security:
Homeland Security Grant Program (HS), CFDA No. 97.067

Condition/Context

CDBG

We selected two vendors out of three in the population (with expenditures over \$25,000 during fiscal year 2010) for testing and noted that there was no evidence indicating that the vendors had been determined by the City to be eligible to receive federal funds. We performed the EPLS screening noting that the vendors were not listed in the EPLS system as suspended or debarred.

COPS

We selected two vendors out of five in the population for testing and noted that there was no evidence indicating that the vendors tested had been determined by the City to be eligible to receive federal funds. We performed the EPLS screening noting that the vendors were not listed in the EPLS systems as suspended or debarred.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

HS

We selected 11 vendors for testing and noted that for five vendors there was no evidence indicating that the vendor was determined by the City to be eligible to receive federal funds. We performed the EPLS screening noting that the five vendors were not listed in the EPLS systems as suspended or debarred.

Recommendation

For all new and existing contracts funded with federal grants, the City should develop a consistent procedure to require that the preparer of the bid tabulation sheet (or other responsible party) perform verification of the recommended vendor or subrecipient by checking the EPLS (and documenting when the verification was performed and by whom), collecting a certification form from the entity, or adding a clause or condition to the contract with the entity. The City should ensure, for all existing contracts that are funded with federal grant programs, that the verification of proper vendor/subrecipient exclusion from the EPLS system is performed and the documentation of the EPLS verification check should be maintained by the City.

Current Status

Comment repeated: Also, see current year finding 2011-01 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

Finding 2010-05 CDBG Program Income

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

Condition/Context

The City's records indicate that it received approximately \$284,500 in program income during fiscal year 2010. Program income amounts primarily represent loan repayments and rental income. The City utilizes Microsoft Excel to maintain a listing to track participants that would potentially be the source of program income. We were unable to determine whether program income was complete and that all amounts due to the City were properly received, accounted for and reported in the general ledger and to the grantor agency.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

We noted that program income for CDBG is reported in HUD's Integrated Disbursement & Information System (IDIS) by the City. The City utilizes a Microsoft Excel spreadsheet as its mechanism to track how program income is spent.

Recommendation

The City should record all deferred receivables on the City's accounts receivable system. Participants payments should be posted by Treasury staff and deferred loans that are added or forgiven should be properly accounted for by Finance staff upon receipt of evidence that all compliance requirements have been met. We recommend that Finance Department personnel become the process owners for managing the deferred loans receivable to ensure a proper segregation of duties. For other sources of program income, the City should implement procedures to ensure that all sources of program income have been properly captured, accounted for, and used or returned to HUD in accordance with grant requirements. Additionally, management should ensure that proper supervisory and review monitoring controls are in place to ensure completeness of program income.

Current Status

HCD is following its Corrective Action Plan. The City has developed procedures that ensure new deferred receivables are recorded in the receivables log. HCD finance reviews the mortgage and modification of mortgage documents prior to being recorded. However, HCD has lost its Accountant. Although the loss will be temporary, this loss will create a critical issue related to fiscal compliance until the position is filled.

Comment repeated: Also, see current year finding 2011-09 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

Finding 2010-06 Reporting

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

U.S. Department of Justice:
Public Safety Partnership and Community Policing Grants (COPS), CFDA No. 16.710

Condition/Context

CDBG

The City was unable to provide evidence that they submitted the QPR-Recovery Act Management and Performance System Second Quarter Report. HCD staff noted that the report was submitted electronically and that it was not printed prior to submission; therefore, we were unable to audit the above report.

COPS

Two of the three ARRA Section 1512 Special Reports selected for testing contained financial information that did not agree with and was not reconciled to the City's general ledger.

Recommendation

The City should ensure that employees are properly trained in reporting requirements. Additionally, the City should ensure that all required financial/performance statutory reports are properly prepared and reviewed by supervisory personnel, and a copy is maintained on file.

Current Status

CDBG: The RAMPS reports are printed as they are submitted.

COPS: Meet with Budget & Finance Directors to coordinate, plan and implement training for Citywide grant administrators regarding reconciliation of grant reports to the City's general ledger; and, reemphasis of proper review/approval of grant reports, and maintenance of electronic and hard copies of reports w/back up financial documentation.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

Comment repeated: Also, see current year finding 2011-02 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

Finding 2010-07 Subrecipient Monitoring

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253
Home Investment Partnerships Program (HOME), CFDA No. 14.239
Housing Opportunities for Persons With AIDS (HOPWA), CFDA No. 14.241

Condition/Context

CDBG

We performed testing for three of 14 subrecipients that received approximately \$600,500 from the City (subrecipients tested received approximately \$360,000) noting the following:

- We noted that for one of the three subrecipients tested, that the City did not maintain formal monitoring records or documentation evidencing monitoring procedures were performed. This subrecipient received approximately \$191,000.
- We noted that one of the three subrecipients did not respond to the City's Finding/Monitoring and Concerns Letter noting planned corrective action to the findings discovered during the City's annual monitoring of the subrecipient. This subrecipient received approximately \$151,000.
- We noted that the City did not disclose the CFDA numbers in the executed award documents/agreements for either of the subrecipients tested.

HOME

We tested one of the City's two subrecipients that received approximately \$51,000 during fiscal year 2010. We noted that the City did not maintain formal monitoring records or documentation evidencing monitoring procedures performed for the subrecipient tested. Additionally, we noted that the City did not disclose the CFDA number in the executed award document/agreement.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

HOPWA

We tested three of the City's nine subrecipients. The three subrecipients tested received approximately \$6,234,000 during fiscal year 2010. We noted that the City did not disclose the CFDA number in the executed award documents/agreements with the three subrecipients tested. Additionally, the City provided funding to its largest subrecipient prior to entering into a fully executed award document/agreement which was dated April 2010.

Recommendation

The City should adhere to its policies and procedures to perform annual monitoring of its subrecipients' compliance with the provisions of the subrecipient agreements. Additionally, the reimbursement of expenditures for subrecipients should not be made to subrecipients not in compliance.

Current Status

The City has an agency that has been reluctant to sign a City Agreement and the City decided to fund the agency without the agreement in place. HCD and the City Attorney's Office will continue to work with the agency. Additionally, the agency has been reluctant to allow staff to monitor and they have not provided access to the information requested during the City's monitoring.

Comment repeated: Also, see current year finding 2011-03 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

2010-08 Special Tests and Provisions (Required Certifications and HUD Approvals)

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

Condition/Context

We noted that the City obligated and expended 2009/10 CDBG Entitlement funds prior to HUD's approval of the RROF.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

Recommendation

The City should ensure that employees are properly trained in special tests and provisions requirements for each grant. Additionally, the City should ensure that policies and procedures are in place to confirm that the provisions of OMB Circular A-133 and the applicable grant agreements are adhered to and that there is proper supervision and review.

Current Status

City staff has attended HUD training and HCD depends on the expertise of the Environmental Division staff. In September 2011, HCD lost its primary internal environmental staff person due to budget cuts. Additionally, HCD has no funding available to send anyone else to the additional trainings needed to ensure future compliance.

Comment repeated: Also, see current year finding 2011-10 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

2010-09 Special Tests and Provisions (Environmental Reviews)

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

Condition/Context

The City provided unsigned (by Acting City Manager) copies of the applicable environmental certifications. We were unable to determine whether these certifications were properly submitted to HUD timely.

Recommendation

The City should ensure that employees are properly trained in special tests and provisions requirements for each grant. Additionally, the City should ensure that policies and procedures are in place to confirm that the provisions of OMB Circular A-133 and the applicable grant agreements are adhered to and that there is proper supervision and review.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

Current Status

HCD is following its Corrective Action Plan. In January 2011, staff from the Housing and Community Development (HCD) Division, along with an environmental staff person from the Public Works Department attended HUD training on the environmental process and regulations. Due to budget cuts, HCD has lost its lead environmental staff person. Additionally, HCD does not have sufficient funding to have anyone else trained.

Finding 2010-10 Preparation of the Schedule of Expenditures of Federal Awards and State Financial Assistance

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
CDBG – Entitlement Grants Cluster, CFDA Nos. 14.218 and 14.253

U.S. Department of Transportation:
Highway Planning and Construction (HPC) (Federal-Aid Highway Program), CFDA No. 20.205

Condition/Context

The Schedule provides total federal and state financial assistance awards expended for each individual federal and state program. We understand that it is the City's policy to establish a grant general ledger index code to capture all grant related expenditures to be reported in the Schedule. We noted errors related to the preparation of the Schedule in connection with performing the fiscal year 2010 single audit. Those errors included the following:

- a. HPC (CFDA 20.205) – The City's department administering this grant recorded unallowable expenditures to the established grant general ledger index code, which resulted in certain expenditures being included in the Schedule that were unallowable. The Schedule had to be revised to eliminate unallowable costs.
- b. CDBG (CFDA 14.218) – The City's department administering this grant recorded eligible expenditures to the grant index code. Subsequent to incurring the expenditure and receiving reimbursement from HUD, the transaction was refunded to the City after year-end. The Schedule for fiscal 2010 was not properly adjusted for the refunded amount and expenditures reported in the Schedule are overstated by \$118,885.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

Recommendation

The City should implement internal controls over the preparation of the Schedule to ensure that federal and state grant amounts are properly reported, including requiring departmental grant administrators to periodically review grant expenditures posted to grant index codes for allowability.

Current status

CDBG

Internal Controls in place as listed in Planned Corrective Actions. The City's Grant policy incorporates the requirement that the department's grant administrator periodically review grant expenditures posted to the grant index codes for eligibility. HCD has lost its Accountant. Although the loss will be temporary, it will create a critical issue related to fiscal compliance until the position is filled.

HPC

Appropriate funds have been transferred to the grant. All the non-grant eligible expenditures charged to the project are covered by the transfer. Coordination between the grant manager and Finance/Treasury per City's grant policy have been implemented in order to insure that only the eligible expenditures are recorded into the grant index.

2010-11 Eligibility- HOME Program

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
Home Investment Partnerships Program (HOME), CFDA No. 14.239

Condition/Context

We selected six participants out of a population of 44 approved applicants to test controls and compliance with respect to eligibility. Of the six participants tested, we noted that three participant's files were incomplete. Specifically, we noted the following:

- One participant file examined did not contain the required approval signature from the HCD Housing Supervisor on the Purchase Assistance HCD Checklist, noting that the staff reviewed and approved the file.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

- One participant file examined did not contain the required Housing Program Checklist.
- One participant file examined did not contain the required approval signature from the HCD Housing Supervisor on the Housing Program Checklist and Resident Income Certification, noting that the staff reviewed and approved the file. Additionally, we noted that the rehabilitation spanned multiple years and the file did not contain recertification of the eligible participants income levels, the participants construction file did not contain the necessary interim inspection forms and more than 120 days elapsed from the completion of the resident income certification form and the execution of the participation agreement.

Recommendation

The City's staff should adhere to its policies and procedures which includes a checklist that the preparer and reviewer must sign off on and ensures that required documentation is maintained in each participant file.

Current Status

HCD has reviewed its internal controls and made the necessary changes to address all current files.

2010-12 Period of Availability – HOPWA

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
Housing Opportunities for Persons With AIDS (HOPWA), CFDA No. 14.241

Condition/Context

We noted that one of the 25 transactions tested was an expenditure in the amount of \$239,500 that was obligated, incurred and expended outside of the period of availability for current HOPWA entitlements and was liquidated with current entitlement funds.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

Recommendation

The City's staff should adhere to the provisions of the federal regulations and ensure that it adheres to its policy of utilizing HOPWA funding for approved projects during the period of availability and amending the approved plan for changes.

Current Status

HCD ensures that funds are spent in accordance with Federal and State regulations. No change was necessary.

2010-13 Special Tests and Provisions (Maintenance of Structures)

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
Housing Opportunities for Persons With AIDS (HOPWA), CFDA No. 14.241

Condition/Context

We noted that the City provides funding for three (3) structures that provide project-based rental assistance to owners of existing structures, where the owner agreed to lease the subsidized units to eligible participants. The City is required to "verify use" of the structures.

We tested each of the three structures. We noted that for two of the three structures, City personnel indicated that the properties are vacant and are not being properly utilized continuously in accordance with the provisions of the HOPWA Project-Based Housing Program Agreements between the City and the owner of the structures.

Additionally, we obtained the June 15, 2010 City Commission Meeting Minutes pertaining to PH-02 noting that the properties rehabilitated with HOPWA funds have been vacant since 2008-2009.

Recommendation

The City should ensure that staff is properly trained with respect to the grant compliance requirements. Additionally, policies and procedures should be implemented to ensure Maintenance of Structures is properly monitored. Evidence of monitoring should be reviewed and approved by supervisory personnel.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

Current Status

The City Commission approved funding for the Housing Authority to ensure there were funds to support their Project Based Units. HCD has been helping the agency find applicants to occupy the HOPWA purchased units. To date all the units have not been occupied.

2010-14 Special Tests and Provisions (Housing Quality Standards)

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
Housing Opportunities for Persons With AIDS (HOPWA), CFDA No. 14.241

Condition/Context

We noted that the City was unable to provide evidence that all HOPWA housing projects that involve acquisition, rehabilitation, conversion, lease, repair of facilities, new construction, project or tenant based rental assistance housing quality inspections were performed in accordance with the provisions of the regulations.

Recommendation

The City should ensure that staff is properly trained with respect to the grant compliance requirements. Additionally, policies and procedures should be implemented to ensure Housing Quality Standards are properly monitored. Evidence of monitoring should be reviewed and approved by supervisory personnel.

Current Status

HQS Inspections have been completed.

Comment repeated: Also, see current year Finding 2011-04 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

2010-15 Allowable Activities/Costs Indirect Expenditures – COPS

Federal Program Information

U.S. Department of Justice:

Public Safety Partnership and Community Policing Grants (COPS), CFDA No. 16.710

Condition/Context

The City hired 12 sworn officers during fiscal year 2010. We recomputed from the City's detail total salaries and fringe benefits (medicare, health insurance, worker's compensation insurance, and pension) noting that the total did not agree with the amount reported in the general ledger by \$15,765. The Final Funding Memorandum was provided to us on April 7, 2011. Upon inquiry if the Final Funding Memorandum was revised, the City stated that there were no revisions made. On May 16, 2011 after fieldwork was completed, the City provided the auditors a revised Final Funding Memorandum.

Recommendation

The City should implement procedures to ensure that amounts charged to the grant index codes are in accordance with the applicable provisions of the grant agreements.

Current Status

08/19/2010 – Grants Compliance Manager created the Grant/ Project Reimbursement/Advance/ Final Form to aid grant administrators in reconciling Grant Reports to FAMIS 09/2010 – The City's PSGM began testing the form (with full implementation citywide planned for a later date TBD). 03/2011 – With the full implementation of Telestaff, disallowed standby pay and OT no longer posts to the COPS grant index code. 10/11/11 – PSGM re-confirmed permissibility of shift pay with Asst. Director of USDOJ Grant Monitoring Div in writing. 10/13/11 – PSGM completed yr-end reconciliation of allowable salaries/benefits per each grant position's Date of Hire in accordance with the grant's Financial Clearance Memo and prepared ETV to move excess expenditures out of grant index code. 11/4/11 – PSGM began working with Finance to correctly calculate and record workers compensation expenses for FY 10/11 & project expenses for FY 11/12 grant year 12/1/11 – PSGM worked with Finance to correctly calculate and record retirement for FY 10/11 PSGM will work with Grants Compliance Manager and Grants Accountant in Finance to develop and fully implement a revised Grant Reporting Reconciliation Form. PSGM will continue to separately track permissibility of grant expenditures for each grant

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

funded position based on date of hire and each position's allowable expenses by calendar year. PSGM will continue to work with Finance to determine an appropriate method for reconciling year end accruals (salaries, w/comp, retirement) that have historically been posted/ reversed by Finance in Oct – Nov, with the COPS grant reports which PSGM must submit by 10/10 & 10/31.

2010-16 Equipment – COPS

Federal Program Information

U.S. Department of Justice:

Public Safety Partnership and Community Policing Grants (COPS), CFDA No. 16.710

Condition/Context

We selected five items of equipment out a population of 44 for physical observation. We were unable to inspect two of the five items of equipment purchased with grant awards. Additionally, we noted that the City has not performed a physical inventory of equipment purchased with grant awards in the past two years.

Recommendation

The City's staff should adopt and incorporate policies and procedures for performing physical inventories of equipment purchased with grant funding in accordance with OMB Circular A-133.

Current Status

10/2011 – The PD has purchased and installed Fishbowl, a dedicated application for supply/inventory management, replacing the process formally managed through the I-Leads/Intergraph System. 11/2011-12/2011 – PD Staff has entered 25% of all supplies/issued items into the Fishbowl database.

04/2012 – Full implementation of the Fishbowl Inventory system is planned. 07/2012 – Annual inventory of PD's grant funded equipment, by PSGM, is planned. 09/2012 – Update of the SOP regarding inventory and supply management is planned.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

2010-17 Reporting

State Project Information

Florida Department of State and Secretary of State:

Acquisition, Restoration of Historic Properties – New River Swing Span Bridge, CSFA No. 45.032

Condition/Context

The amounts reflected in the Final Progress and Expenditure report did not agree with and were not reconciled to the City's general ledger.

Recommendation

The City should implement procedures that require all grant reports be reconciled to the general ledger and are reviewed and approved by the appropriate supervisory personnel prior to being filed with the state agency.

Current Status

Policy implemented May 2011.

2010-18 Eligibility- SHIP

State Project Information

Florida Housing Finance Corporation (the Corporation):

State Housing Initiatives Partnership (SHIP) Program, CSFA No. 52.901

Condition/Context

We selected a sample of eight participants out of a population of 44 approved applicants to test controls and compliance with respect to eligibility. Of the eight participants tested, we noted that two participant files were incomplete. Specifically, we noted the following:

- One participant file examined did not contain the required Housing Program Checklist.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

- One participant file examined did not contain the required approval signature from HCD Housing Supervisor on the Purchase Assistance HCD Checklist, noting that the staff reviewed and approved the file.

Recommendation

The City's staff should adhere to its policies and procedures for determining and documenting participant eligibility.

Current Status

HCD is following its Corrective Action Plan and we have updated our Administrative Plan and Procedures to address this issue.

2010-19 Statutory Reporting and Period of Availability- SHIP

State Project Information

Florida Housing Finance Corporation (the Corporation):
State Housing Initiatives Partnership (SHIP) Program, CSFA No. 52.901

Condition/Context

The financial information included in the Annual Report submitted to SHIP by the City was not reconciled with and did not agree with the general ledger.

Additionally, we were unable to determine that funds were expended within the required timeframes as the expenditures were not tracked in the general ledger by entitlement year for the entire period covered by the SHIP Annual Report. The SHIP funds are required to be expended within a period of two years of the applicable entitlement grant year which corresponds with the State's fiscal year. Accordingly, the 2007/2008 entitlement and related program income was required to be expended no later than June 30, 2010; and the entitlement amount and the related program income for fiscal years 2008/2009 and 2009/2010 will expire in June of 2011 and 2012, respectively.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

Recommendation

The City should implement procedures that require that the statutory reports be reconciled to the general ledger and reviewed and approved by the appropriate supervisory personnel prior to being filed with the State. The City should also establish a separate general ledger account or index code for each entitlement year with unspent funds in order to separately track expenditures as well as interest and program income.

Current Status

HCD has worked with Florida Housing Coalition to reassign expenditures within eligible program years. This process has been accepted by the State of Florida. HCD has reached out to the Finance Department for guidance on how to make those reassignments in Fiscal Years that have been closed by the City.

Comment repeated: Also, see current year Finding 2011-07 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

2010-20 SHIP-Special Tests and Provisions (Marketing and Outreach)

State Project Information

Florida Housing Finance Corporation (the Corporation):
State Housing Initiatives Partnership (SHIP) Program, CSFA No. 52.901

Condition/Context

The City's 2009/2010 SHIP program advertisement did not contain the ending date of application period and the contact person's name and phone number.

Recommendation

The City should update its policies for the established SHIP rules with respect to advertising the SHIP funds.

Current Status

HCD continues to follow its Corrective Action Plan and ensures that funding is advertised in accordance with program requirements.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

B. Finding

2009-01 Vendor Screening for Suspension and Debarment

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
Community Development Block Grant (CDBG), CFDA No. 14.218

U.S. Department of Homeland Security:
Homeland Security Grant Program (HS), CFDA No. 97.067

Condition/Context

CDBG

We selected two vendors out of eight in the population (with expenditures over \$25,000 during fiscal year 2009) to test and we noted that there was no evidence indicating that one of the vendors tested had been determined by the City to be eligible to receive federal funds. We performed the EPLS screening noting that the vendor was not listed in the EPLS systems as suspended or debarred.

HS

We selected the largest of two vendors in the population (with expenditures over \$25,000 during fiscal year 2009) to test and we noted that there was no evidence indicating that the vendor was determined by the City to be eligible to receive federal funds. We performed the EPLS screening noting that the vendor was not listed in the EPLS systems as suspended or debarred.

Recommendation

For all new contracts funded with federal grants, the City should develop a consistent procedure to require that the preparer of the bid tabulation sheet (or other responsible party) perform verification of the recommended vendor or subrecipient by checking the EPLS (and documenting when the verification was performed and by whom), collecting a certification from the entity, or adding a clause or condition to the contract with that entity. The City should ensure, for all existing contracts that are funded with federal grant programs, that the verification of proper vendor/subrecipient exclusion from the EPLS system is performed and the documentation of the EPLS verification check should be maintained by the City.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

Current Status

As of March 2009, staff implemented the above procedure for all grant related bids. In March of 2010, the Procurement Manual was updated to reflect the new procedures.

Comment repeated: Also, see current year Finding 2011-01 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

Finding 2009-02 CDBG Program Income

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
Community Development Block Grant (CDBG), CFDA No. 14.218

Condition/Context

The City's records indicate that it received approximately \$235,000 in program income during fiscal 2009. Program income amounts primarily represent loan repayments and rental income. The City utilizes Microsoft Excel to maintain a listing to track participants that would potentially be the source of program income. We were unable to determine whether program income was complete and that all amounts due the City were properly received, accounted for and reported in the general ledger and to the grantor agency.

We noted that program income for CDBG is reported in HUD's Integrated Disbursement & Information System (IDIS) by the City. The City utilizes a Microsoft Excel spreadsheet as its mechanism to track how program income is spent. There was no evidence that the spreadsheet was reviewed and approved by supervisory personnel.

Recommendation

The City should record all deferred receivables on the City's accounts receivable system. Participant payments should be posted by Treasury staff and deferred loans that are added or forgiven should be properly accounted for by Finance staff upon receipt of evidence that all compliance requirements have been met. We recommend that Finance Department personnel become the process owners for managing the deferred loans receivable to ensure a proper segregation of duties. For other sources of program income, the City should implement procedures to ensure that all sources of program income have been properly captured, accounted

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

for, and used or returned in accordance with grant requirements. Additionally, management should ensure that proper supervisory and review monitoring controls are in place to ensure completeness of program income.

The City should ensure that supervisory review and approval of the records utilized to substantiate the proper use of program income (e.g., a summary of the period cash draw downs which demonstrates how much was grant entitlement and program income) is evidenced.

Current Status

The City has implemented a procedure effective October 1, 2010 to ensure all deferred receivables are recorded and tracked on a quarterly basis. The report is reviewed and approved by supervisory personnel and submitted to the compliance and monitoring section for follow-up as needed.

Comment repeated: Also, see current year Finding 2011-09 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

Finding 2009-03 Subrecipient Monitoring – CDBG and HOME

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
Community Development Block Grant (CDBG), CFDA No. 14.218
Home Investment Partnerships Program (HOME), CFDA No. 14.239

Condition/Context

CDBG

We noted that for one of the three subrecipients tested, the City had not obtained a recent A-133 audit report (or evidence that the entity was not subject to A-133), as required. Additionally, we noted that for all three subrecipients tested, the City did not maintain formal monitoring records or documentation evidencing monitoring procedures performed. These subrecipients received approximately \$588,000 during fiscal year 2009 from the City.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

HOME

We tested two of the City's three subrecipients that received approximately \$186,000 during fiscal year 2009. We noted that the City did not maintain formal monitoring records or documentation evidencing monitoring procedures performed for the subrecipients tested.

Recommendation

The City should adhere to its policies and procedures to perform annual monitoring of its subrecipients' compliance with the provisions of the subrecipient agreements. Additionally, the reimbursement of expenditures for subrecipients should not be made for subrecipients not in compliance (i.e., have not submitted audit reports).

Current Status

CDBG

Financial Statements are requested during the monitoring of each sub-recipient to determine if an A 133 Audit Report is required. The monitoring schedule has changed to begin earlier in the year. HCD has also updated its Audit Management System Administrative Policy.

HOME

The monitoring schedule has changed to begin earlier in the year. HCD has updated our Audit Management System Administrative Policy.

Comment repeated: Also, see current year Finding 2011-03 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

2009-04 Statutory Reporting – HOME Program

Federal Program Information

U.S. Department of Housing and Urban Development (HUD):
Home Investment Partnerships Program (HOME), CFDA No. 14.239

Condition/Context

The City completed its annual Section 3 Summary Report (HUD 60002) with incomplete and incorrect data. The report is a summary of the City's efforts to comply with statutory and regulatory requirements of Section 3 and key items include the dollar amount of the award, program code, the total number of new hires that are Section 3 residents, and information about contracts awarded (construction and non-construction). The report provided by the City staff did not disclose summary information for the City. The amount disclosed as the total award amount was \$5,000 which was not accurate.

Recommendation

The City should ensure that employees are properly trained in reporting requirements. Additionally, the City should ensure that all required statutory reports are properly prepared and reviewed by supervisory personnel.

Current Status

HCD staff attended two (2) Section 3 training workshops in FY 09-10 and FY 10-11.

Comment repeated: Also, see current year finding 2011-02 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

City of Fort Lauderdale, Florida

Summary Schedule of Prior Audit Findings (continued)

Finding 2009-06 SHIP – Statutory Reporting and Period of Availability

State Project Information

Florida Housing Finance Corporation (the Corporation):
State Housing Initiatives Partnership (SHIP) Program, CSFA No. 52.901

Condition/Context

The financial information included in the Annual Report submitted to SHIP by the City was not reconciled and did not agree with the general ledger.

Additionally, we were unable to determine that funds were expended within the required timeframes as the expenditures were not tracked in the general ledger by entitlement year for the entire period covered by the SHIP Annual Report. The SHIP funds are required to be expended within a period of two years of the applicable entitlement grant year which corresponds with the State's fiscal year. Accordingly, the 2006/2007 entitlement and related program income was required to be expended no later than June 30, 2009; and the entitlement amount and the related program income for fiscal years 2007/2008 and 2008/2009 will expire in June of 2010 and 2011, respectively.

Recommendation

The City should implement procedures that require that the statutory reports be reconciled to the general ledger and reviewed and approved by the appropriate supervisory personnel prior to being filed with the State. The City should also establish a separate general ledger account or index code for each entitlement year with unspent funds in order to separately track expenditures as well as interest and program income.

Current Status

HCD has worked with Florida Housing Coalition to reassign expenditures within eligible program years. Annual Reports have been updated, submitted and accepted by the State of Florida.

Comment repeated: Also, see current year Finding 2011-07 in the accompanying Schedule of Findings and Questioned Costs for the year ended September 30, 2011.

Management Letter and State Reporting Requirements

To the Honorable Mayor, Members of the City Commission, and
City Manager
City of Fort Lauderdale, Florida

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Fort Lauderdale, Florida (the City) as of and for the year ended September 30, 2011, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 12, 2012.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our Report of Independent Certified Public Accountants on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated March 12, 2012, and our Report of Independent Certified Public Accountants on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133, Section 215.97 Florida Statutes, and Chapter 10.550, Rules of the Auditor General Disclosures dated June 4, 2012. Those reports, including significant deficiencies and material weaknesses in internal controls, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida. The suggestions included in this letter, which resulted from our consideration of internal control, are submitted to assist in improving procedures and controls. In addition, this report includes other communications required by the *Rules of the Auditor General*.

We have the following suggestions for improvement in accounting procedures and controls.

A. Current Year Recommendations

Financial Statement and Single Audit

No items to report.

IT General Controls

As part of our audit of the financial statements of the City for the year ended September 30, 2011, we performed a review of the IT processes and supporting control environment. Our review focused on whether sufficient controls are present in the following areas:

- Application development and maintenance is appropriately tested and approved before being placed into production.
- Access to data-files is restricted to authorized users and programs.

The review was limited to those areas which we considered necessary for audit purposes and was not intended to be a comprehensive examination of the Information Systems function. The following suggestions, which resulted from our IT process review, are submitted to assist in improving procedures and controls.

#1 – Formal Risk Assessment Process

Observation

The City did not perform a formal risk assessment process that takes into account business risks and IT risks during the audit period. An update to the disaster recovery plan was made in June 2011; however, due to budget cuts, a security assessment was not performed for fiscal 2011. A formal risk assessment process typically includes the following areas:

1. People:

- Failure of staff to comply with the procedures whether with the intention to commit fraud, oversight or negligence
- Non-familiarity of staff with the set guidelines and procedures
- Segregation on access to the computer system not observed or compromising on the staff password

2. Process:

- Process failure
- Inadequate controls in the operational processes

3. System:

- Failure of application system to meet user requirements
- Absence of in-built control measures in the application system

4. External Party/Event:

- Imposition/changes of policies by government regulatory bodies
- Unsatisfactory/Non-performance by out-sourced service providers
- Fraud by syndicates or customers
- Legal action taken by customers or fraud committed by internal
- Physical and environmental concerns such as disasters

Risk/Implication

A formal risk assessment process is the organization's identification and analysis of relevant risks to the achievement of its objectives, and forms a basis for management to determine how the risks should be managed.

Recommendation

The City should formalize current processes to address risk. A risk assessment should be performed at least annually, and include representation from key business areas. When assessing risk, the City should focus on probable events. When evaluating the risks, probability, the potential for incurring a loss and frequency of occurrence should be considered. Management should document action plans as a result of such internal assessments.

Management Response

ITS Management reviews the existing COOP plan annually and updates have been made as required.

A security risk assessment is in the process of being bid for a third party to test our configuration and vulnerability to attacks. This is expected to be completed after award of the contract and signing of contract with vendor.

#2 – Standard Change Management Process

Observation

We noted that the documentation around the authorization, testing, and approval to migrate the change to the production environment was not consistently and formally documented across the financially significant applications (BuySpeed, Cayenta, Famis, and Cyborg). Cyborg change control guidelines were noted as not including requirements to address the authorization, testing, and approval of changes.

Risk/Implication

Unauthorized or unapproved changes can be promoted to the production environment. Changes promoted to the production environment are not functioning properly or according to the user requirements.

Recommendation

A standard change management process should be adopted across all the financially significant applications. Evidence indicating the authorization, testing, and approval to migrate the change to the production environment should be formally documented.

Management Response

There are currently two separate forms that are used to track changes. A new, single format form will be created to be used across all of the financially significant applications, which is expected to be implemented by March 31, 2012.

#3 – Change Management -Segregation of Duties

Observation

A Tech Strategist (developer for Cyborg application) is responsible for approving, developing, testing, and moving changes to the production environment. A report (named ISWAS) is being used to monitor the changes made to the Cyborg application; however, this report does not capture all types of changes made to the application (both data, configuration and system).

Also, a Senior Technology Strategist is responsible for approving and testing changes for the BuySpeed application, and also has access to move changes to the production environment.

Risk/Implication

Unauthorized or unapproved changes can be promoted to the production environment. Any potential changes can be undetected.

Recommendation

Segregation of duties should be in place between the personnel who program the development, move changes in and out of the production environment, and perform monitoring controls around the changes. If it is determined that these responsibilities cannot be segregated, a monitoring control should be put in place that would detect unauthorized system changes. A log showing all changes to application functionality or data by developers should be produced and reviewed on a routine basis by a member of IT Management (having no development responsibilities or access to implement changes into production).

Management Response

Segregation of duties has been put in place as the Tech Strategist's manager moves changes to production. Segregation of duties will be implemented so that the Senior Technology Strategist's manager also moves changes to production. A log of these changes will be maintained and sent to the ITS Director for periodic review, which is expected to be implemented by March 31, 2012.

#4 – Change Management -Access to Promote Changes

Observation

A significant number of user accounts (37) were noted with “*****” profile, which allows them to promote Cyborg changes to the production environment.

Risk/Implication

Key financial data/programs are intentionally or unintentionally modified. Unauthorized users are granted key privileged rights.

Recommendation

Access to promote changes to the production environment should be limited to only authorized IT personnel who do not have development responsibility. User administration for the Cyborg application should be placed under the responsibility of IT personnel. Access to user administration functions for individuals outside of IT should be removed. If it is determined that this access cannot be removed, a log showing activities performed by these individuals should be produced and reviewed on a routine basis by a member of management.

Management Response

ITS concurs with this recommendation and will remove those users that no longer require this level of access, with an expected completion date of March 31, 2012.

#5 – Logical Access-Password Settings

Observation

The City of Fort Lauderdale does not currently have an entity-wide password policy to enforce settings at the application level. Correspondingly, it was noted that password settings at the application level for the BuySpeed, Cayenta, Cyborg and FAMIS have password settings which exceed recommended thresholds.

Risk/Implication

Inadequate password settings may result in unauthorized access to the City's systems, applications, and information. The protection provided by passwords diminishes over time and thus appropriate password control features need to be implemented to mitigate this risk.

Recommendation

A standard password policy should be adopted to mitigate risks associated with a breach. Password settings for key financial systems should be configured in accordance with the policy requirements. Based on the standard practice some of the recommended settings are as follows:

- Passwords should be forced to expire every 45 – 90 days at which time the user must select a new password
- Passwords should be at least 6 characters long

- Password histories should be retained to prevent employees from reusing old passwords
- Password complexity should be enabled when possible

Management Response

ITS has put a standard password policy in place in each of the audited applications. BuySpeed, Cayenta, Cyborg and FAMIS have been configured to match this policy as much as their functionality allows.

#6 – Logical Access-Periodic User Review

Observation

The City does not have any formalized process for the periodic user access review around the active users for the financially significant applications: BuySpeed, Cayenta, Cognos, Cyborg, and FAMIS.

Risk/Implication

As individuals transfer within the City, their need for access to information in the system may change. The lack of a periodic review that responds to these changes in the employment status can result in excess access or conflicting privileges granted to users.

Recommendation

We recommend that active user access privileges be reviewed and challenged periodically by user department managers for all users to keep current with responsibilities and employment status of their employees. Users with access that is not appropriate or no longer necessary and should be communicated to the security administrators. Any apparent conflicts should be investigated and acted upon, and evidence of management's review should be retained.

Management Response

ITS has a procedure in place to review user access for employees who terminate and/or transfer. This process is performed every two weeks. ITS will create an additional process to send user lists out to department managers to verify user access requirements, which is expected to be implemented by April 30, 2012.

#7 – Logical Access-Employee Terminations

Observation

There is no formal process in place to notify helpdesk and system administrators about the termination of an employee on the same day of the termination. The current process in place provides notification to IT helpdesk or administrators every pay cycle.

Risk/Implication

Terminated employees could retain access to the applications and other applicable logical access layers. Key financial data/programs can be intentionally or unintentionally modified.

Recommendation

A formalized policy and procedure should be documented and communicated to notify helpdesk and other system administrators on the same day of an employee's termination.

Management Response

ITS has a procedure in place to review user access for employees who terminate and/or transfer. This process is performed every two weeks. ITS would need to be notified by Human Resources of terminations that occur prior to the bi-weekly current process.

#8 – Logical Access – Addition or Modification of User Access

Observation

There is no formalized/documented policy or procedure in place for addition or modification of user access around BuySpeed, Cayenta, and Famis applications. Access request forms or emails specifying the access requests are not retained for documentation purposes.

Risk/Implication

Unauthorized access can be granted to the system. Key financial data could be intentionally or unintentionally modified.

Recommendation

A standard policy should be put in place specifying the documentation requirements for access requests and access authorizations. An access request form or ticket specifying the access request should be authorized by the appropriate personnel and retained for documentation purposes.

Management Response

ITS will create a repository for retaining access request forms or ticket requests and emails authorizing changes, with an expected completion date of April 30, 2012.

#9 – Logical Access- Data Center Access

Observation

Excessive numbers of users are granted access to the data center.

Risk/Implication

Allowing excessive access to the data center increases the risk of equipment damage, either maliciously or accidentally, or unauthorized system access.

Recommendation

Management should restrict physical access to the data center to key IT personnel responsible for the maintenance of application and supporting infrastructure.

Management Response

In February 2012, ITS management has reviewed the list and confirmed that it does not contain any users who do not need the access level.

#10 – Change Requests

Observation

A significant number of user accounts (five out of nine) were noted with supervisor access to the Cayenta application, where the employee's job descriptions did not support the level of access granted.

Risk/Implication

Key financial data/programs are intentionally or unintentionally modified. Unauthorized users are granted key privileged rights.

Recommendation

User administration to the key financial applications should be limited to authorized IT personnel only, with system administration responsibilities.

Management Response

This exception was remediated in February 2012 as the five supervisor users in question were deleted from the supervisory role.

#11 – Recoverability of Data Testing

Observation

There is no formal process in place for periodically testing recoverability of data. Currently, the tapes are restored only as needed.

Risk/Implication

Without periodically testing the recoverability of the key financial data, the risk increases that should a system failure occur, key production data and functionality would be unrecoverable.

Recommendation

Backup and recovery testing should be performed on a semi-annual or annual basis around the key financial systems.

Management Response

ITS concurs with this finding and will modify policy 02.12.001 to include user validation of semi-annual system restorations by June 30, 2012.

B. Prior Year Recommendations

The following is a summary of prior year recommendations that were not implemented or were only partially implemented by the City during the current year. All prior year recommendations that have been fully implemented were not repeated in this section.

Observation	Recommendation	Current Status
Grant Administration		
<p>The City staff managed in excess of \$39 million of federal and state grants in fiscal year 2008. The grants management function is decentralized and each City department is responsible for managing their respective grants. There are a number of processes involved in managing the City's grants (i.e., cash management, vendor suspension and debarment, Davis-Bacon Act compliance, eligibility determination, equipment and real property management, matching, level of effort and earmarking, program income, reporting and subrecipient monitoring, etc.). We noted that each department has established its own individual policies and procedures for managing these processes and as such policies and procedures are not standardized amongst the departments within the City.</p> <p>Additionally, the City is no longer a low-risk auditee under the provisions of the federal single audit due to the number and character of findings that have been reported by grantor agencies and in the City's single audit.</p>	<p>In order to establish an adequate control environment, the City should consider implementing standardized written policies and procedures governing the management of key grant processes (e.g., similar to the procedures for processing of cash disbursements throughout the City, which is based on a standardized process for all City departments). Standardizing grant administration procedures adequately would significantly strengthen internal controls operating efficiency and would reduce the risk of instances of non-compliance.</p> <p>Additionally, the City should consider providing ongoing training to each departmental grant administrator to ensure compliance with the established standardized policies and procedures for managing key grant processes.</p>	<p>The Grants, Legislative Affairs & Compliance Administrative Policies & Procedures Manual governing the management of key grant processes for the City was issued by the Office of Grants, Legislative Affairs & Compliance (Grants Office), with guidance and input from the City's Finance Department on April 18, 2011. The electronic Grants Management Tracking System (GMTS) has been created as a centralized function to manage and track all grants administered by all City departments. The Grants, Legislative Affairs & Compliance Administrative Policies & Procedures Manual also contains step-by-step instructions for GMTS, with applications to archive/retain all City grant information and documents in one centralized location, to confirm compliance of all grantor requirements, to track expenditures through FAMIS, and provide a one-stop shop for grant administration reference and training materials. The Grants Office centrally monitors grant administration in GMTS and provides City department heads with status reports on grants to be entered in GMTS as well as guidance on existing grants in GMTS</p>

Observation	Recommendation	Current Status
<p>Grant Administration <i>(continued)</i></p>		<p>applicable Florida Statutes, Single Audit Act, ARRA, etc. can be found in GMTS, where all grant administrators and their respective directors have access. GMTS also contains a centralized ARRA reporting interface through which all departmental ARRA quarterly reporting is submitted through to the Federal Government website. Additionally, the City will continue to emulate best practice models for governing the management of key grant processes.</p> <p>The Grants Office provides all departmental grant administrators with on-going training (classroom and individual), technical assistance, on-going guidance, and resource materials on grant administration and how to most effectively utilize GMTS. Training materials and copies of guidelines for Federal, State, and other reporting requirements, including American Recovery and Reinvestment Act (ARRA), have been distributed to departmental grant administrators. During the Grants Office grants administration training sessions presentations were also made by both Finance and Internal Audit to demonstrate the interface between GMTS and the City’s Financial Accounting Management Information</p>

Observation	Recommendation	Current Status
<p>Grant Administration <i>(continued)</i></p>		<p>System and the reinforcement of universal grants compliance through grants administration. All the aforementioned presentations and documents, plus the City’s Equal Employment Opportunity Plan, Davis-Bacon Act, Buy America Rule, Federal Circulars A-87, A-102, A-133, A-47, applicable Florida Statutes, Single Audit Act, ARRA, etc. can be found in GMTS, where all grant administrators and their respective directors have access. GMTS also contains a centralized ARRA reporting interface through which all departmental ARRA quarterly reporting is submitted through to the Federal Government website. The City has developed a draft of standardized grants management and administration policies and procedures. Additionally, the City will continue to emulate best practice models for governing the management of key grant processes.</p>

Other Required Communications

1. In connection with our audit, we were not made aware of reportable violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, or control deficiencies that are not significant deficiencies other than the internal control recommendations included above.
2. In connection with our audit, we were not made aware of noncompliance with Section 218.415, Florida Statutes, regarding the investment of public funds.
3. As part of our audit procedures, we have applied financial condition assessment procedures pursuant to Rule 10.556(7), Rules of the Auditor General. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of the financial information provided by same.
4. During the course of our audit of the City, nothing came to our attention that would cause us to believe that the City was in a state of financial emergency, as defined by Section 218.503(1), Florida Statutes.
5. The annual financial report filed by the City with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is substantially in agreement with the audited financial statements as of September 30, 2011, with the exception of the Fort Lauderdale Housing Authority. The Housing Authority does not meet the Governmental Accounting Standards Board (GASB) criteria for inclusion in the Comprehensive Annual Financial Report (CAFR), however, it is included in the financial report filed by the City with the Florida Department of Financial Services as a dependent special district.
6. The City was incorporated in 1911 and was reorganized in 1957 under Chapter 57-1322, Laws of Florida, Special Acts 1957. The City is governed by an elected five-member commission composed of a Mayor and four District Commissioners. The City has three component units, the Fort Lauderdale Community Redevelopment Agency (CRA) that was created by Resolution 89-90, the Sunrise Key Safe Neighborhood Improvement District (SK) which was created by Ordinance 92-12, and the Lauderdale Isles Water Control District (LI) which was duly created in accordance with Chapter 61-1969, Laws of Florida, as amended by the Broward County Board of County Commissioners by resolution adopted November 17, 1970, whereas the boundaries of the District have been annexed into the City of Fort Lauderdale by Chapter 2001-322 Laws of Florida. A five-member board appointed by the City Commission (currently composed

of the City Commission, itself) governs the CRA. A seven-member board appointed by the City Commission governs the SK, and the City is financially accountable for the District. A three-member board, which consists of a member of the City Commission and two elected members, governs LI, and the City is considered financially accountable for the LI since the City Commission approves the budget and assessments submitted by LI.

This report is intended solely for the information and use of the Honorable Mayor, members of the City Commission, the City Manager, management, the audit advisory board, and the Auditor General, State of Florida and is not intended to be, and should not be, used by anyone other than these specified parties.

Ernst + Young LLP

March 12, 2012

EXHIBIT D: FEDERAL CERTIFICATIONS AND ASSURANCES

To ensure compliance with various federal requirements, sub-recipients of JARC and New Freedom funds are required to sign Federal Certifications and Assurances for FTA Assistance Programs as part of the application, and these are reviewed as part of the overall application review process. The Federal Register Notice is revised annually and is usually available around January 1 of each year. Applicants may obtain a copy of the current year document through http://www.fta.dot.gov/documents/2012_Certs_Appendix_A.pdf. If unable to access the form, applicants may contact SFRTA for assistance.

The last page (Appendix A) of the annual Federal Register Notice that applies to Federal Certifications and Assurances provides applicants with a signature page. An individual authorized by the applicant's governing board and its attorney must certify compliance with the requirements of the various Federal Transit Administration grants or cooperative agreements. The appropriate signed Federal certification/assurance form must be included in the application when it is submitted to the South Florida Regional Transportation Authority. Blue ink is suggested as it distinguishes an original signature from a photocopied signature.

The FY 2012 Certifications and Assurances for FTA Assistance Programs list 24 Groups. To make a single selection of certifications and assurances, place an "X" at the top of Appendix A next to the statement that reads: "The Applicant agrees to comply with applicable provisions of Groups 1-24."

EXHIBIT E: CIVIL RIGHTS REQUIREMENTS

As a condition of receiving Federal Transit Administration Section 5316 or 5317 program funds through the South Florida Regional Transportation Authority (SFRTA), sub-recipients must comply with the requirements of the US Department of Transportation's Title VI regulations. The purpose of Title VI is to ensure that no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance. Sub-recipients are also responsible for ensuring compliance of each third party contractor at any tier of the project.

REQUIREMENT TO DEVELOP TITLE VI PROGRAM

All successful sub-recipients must submit a Title VI program to the SFRTA. Please refer to the Title VI circular that can be found at http://www.fta.dot.gov/documents/FTA_Title_VI_FINAL.pdf for specific information on developing a Title VI program. Below are some of the elements that should be included in your TITLE VI program.

REQUIREMENT TO DEVELOP TITLE VI COMPLAINT PROCEDURES

Sub-recipients must develop procedures for investigating and tracking Title VI complaints filed against them and make their procedures for filing a complaint available to members of the public upon request.

REQUIREMENT TO RECORD TITLE VI INVESTIGATIONS, COMPLAINTS, AND LAWSUITS

Sub-recipients must prepare and maintain a list of any active investigations conducted by entities other than FTA, lawsuits, or complaints naming the sub-recipient that allege discrimination on the basis of race, color, or national origin.

REQUIREMENT TO PROVIDE MEANINGFUL ACCESS TO LIMITED ENGLISH PROFICIENCY PERSONS

Sub-recipients must take responsible steps to ensure meaningful access to the benefits, services, information, and other important portions of their programs and activities for individuals who are Limited English Proficient (LEP). To this end sub-recipients may develop and carry out a language implementation plan. Certain sub-recipients, such as those serving very few LEP persons or those with very limited resources may choose not to develop a written LEP plan. However, the absence of a written LEP plan does not obviate the underlying obligation to ensure meaningful access by LEP persons to a recipient's program or activities. Sub-recipients electing not to prepare a written language implantation plan should consider other ways to reasonably provide meaningful access.

REQUIREMENT TO NOTIFY BENEFICIARIES OF PROTECTION UNDER TITLE VI

Sub-recipients must provide information to the public regarding their Title VI obligations and apprise members of the public of the protections against discrimination afforded to them by Title VI. Sub-recipients that provide transit service shall disseminate this information to the public through measures that can include but shall not be limited to a posting on the agency's Web site.

DISADVANTAGED BUSINESS ENTERPRISE REQUIREMENTS

It is the policy of SFRTA that Disadvantaged Business Enterprises (DBE), as defined in 49 CFR Part 26, shall have the maximum opportunity to participate in the performance of contracts. SFRTA will never exclude any person from participation in, deny any person the benefits of, or otherwise discriminate against anyone in connection with the award and performance of any contract covered by 49 CFR Part 26 on the basis of race, color, sex, or national origin.

Sub-recipients are encouraged to take all necessary and reasonable steps to ensure that DBE's have the maximum opportunity to compete for and perform services on contracts, including participation in any subsequent supplemental contracts. If the sub-recipient intends to subcontract a portion of the services on the project, sub-recipient is encouraged to seek out and consider DBE's as potential subcontractors, by soliciting their interest, capability, and qualifications.

EXHIBIT F: PROCUREMENT

FTA has developed Circular 4220.1F “Third Party Contracting Guidance” to assist its recipients and their sub-recipients in complying with the various Federal laws and regulations that affect their FTA-assisted procurements. This document is located at www.fta.dot.gov/documents/FTA_Circular_4220.1F.pdf.

FTA C 4220.1F sets forth the requirements a sub-recipient must adhere to in the solicitation, award and administration of its third party contracts. FTA encourages sub-recipients to review their written procurement policies to ensure that they are in compliance with FTA C 4220.1F.

Applicants should also reference FTA’s Best Practices Manual located at www.fta.dot.gov/grants/13054_6037.html.

EXHIBIT G: RESTRICTIONS ON LOBBYING

Pursuant to the Byrd Anti-Lobbying Amendment, 31 U.S.C. 1352, as amended by the Lobbying Disclosure Act of 1995, P.L. 104-65 [to be codified at 2 U.S.C. § 1601, et seq.] - Contractors who apply or bid for an award of \$100,000 or more shall file the certification required by 49 CFR part 20, "New Restrictions on Lobbying." Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier shall also disclose the name of any registrant under the Lobbying Disclosure Act of 1995 who has made lobbying contacts on its behalf with non-Federal funds with respect to that Federal contract, grant or award covered by 31 U.S.C. 1352. Such disclosures are forwarded from tier to tier up to the recipient.

The applicants with project value exceeding \$100,000 must submit the certification regarding lobbying (see next page).

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements
(To be submitted with each bid or offer exceeding \$100,000)

The undersigned City of Fort Lauderdale [Firm] certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

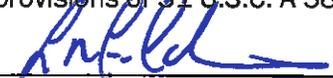
(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for making lobbying contacts to an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form–LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions [as amended by "Government wide Guidance for New Restrictions on Lobbying," 61 Fed. Reg. 1413 (1/19/96). Note: Language in paragraph (2) herein has been modified in accordance with Section 10 of the Lobbying Disclosure Act of 1995 (P.L. 104-65, to be codified at 2 U.S.C. 1601, et seq.)]

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

[Note: Pursuant to 31 U.S.C. § 1352(c)(1)-(2)(A), any person who makes a prohibited expenditure or fails to file or amend a required certification or disclosure form shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such expenditure or failure.]

The Firm, City of Fort Lauderdale, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Firm understands and agrees that the provisions of 31 U.S.C. A 3801, et seq., apply to this certification and disclosure, if any.

 Signature of Firm's Authorized Official

Lee R. Feldman Name and Title of Firm's Authorized Official

City Manager
1/31/13 Date

EXHIBIT H: MILESTONE INFORMATION

Use the Milestone format below for bus (vehicle) purchases. This is the required FTA format for this activity and you should not change Milestone descriptions.

Item Description or Purpose	Total Budget Amount
Bus Purchase	\$
<i>Milestone Description</i>	<i>Milestone Dates</i>
RFP/IFB Issued	
Contract Award Date	
First Vehicle Delivery	
All Vehicles Delivered	
Contract Complete Date	

Use the format below to develop Milestones for all other budget items.

Item Description or Purpose	Total Budget Amount
Assumes May '13 Award Operations - Tri-Rail/NW & Neighborhood Link	\$ 350,761
<i>Milestone Description</i>	<i>Milestone Dates</i>
RFP/IFB Issued	N/A - Current contract
Contract Award Date	N/A
Contract Complete Date	N/A
Program Initiated	
Program Review	
Program Completed	
Route Initiated	June '13
Route Review	Sept '13 / Sept '14
Route Determination	Nov '13 / Nov '14

EXHIBIT H: MILESTONE INFORMATION

Use the Milestone format below for bus (vehicle) purchases. This is the required FTA format for this activity and you should not change Milestone descriptions.

Item Description or Purpose	Total Budget Amount
Bus Purchase	\$
<i>Milestone Description</i>	<i>Milestone Dates</i>
RFP/IFB Issued	
Contract Award Date	
First Vehicle Delivery	
All Vehicles Delivered	
Contract Complete Date	

Use the format below to develop Milestones for all other budget items.

Item Description or Purpose	Total Budget Amount
Assumes May '13 Award Mobility Mgmt Consultant YR 1	\$ 130,000
<i>Milestone Description</i>	<i>Milestone Dates</i>
RFP/IFB Issued	July '13
Contract Award Date	Sept - Oct '13
Contract Complete Date	Oct '15
Program Initiated	Oct. '13
Program Review	Feb & June '13
Program Completed	Sept '14
Route Initiated	
Route Review	
Route Determination	

EXHIBIT H: MILESTONE INFORMATION

Use the Milestone format below for bus (vehicle) purchases. This is the required FTA format for this activity and you should not change Milestone descriptions.

Item Description or Purpose	Total Budget Amount
Bus Purchase	\$
<i>Milestone Description</i>	<i>Milestone Dates</i>
RFP/IFB Issued	
Contract Award Date	
First Vehicle Delivery	
All Vehicles Delivered	
Contract Complete Date	

Use the format below to develop Milestones for all other budget items.

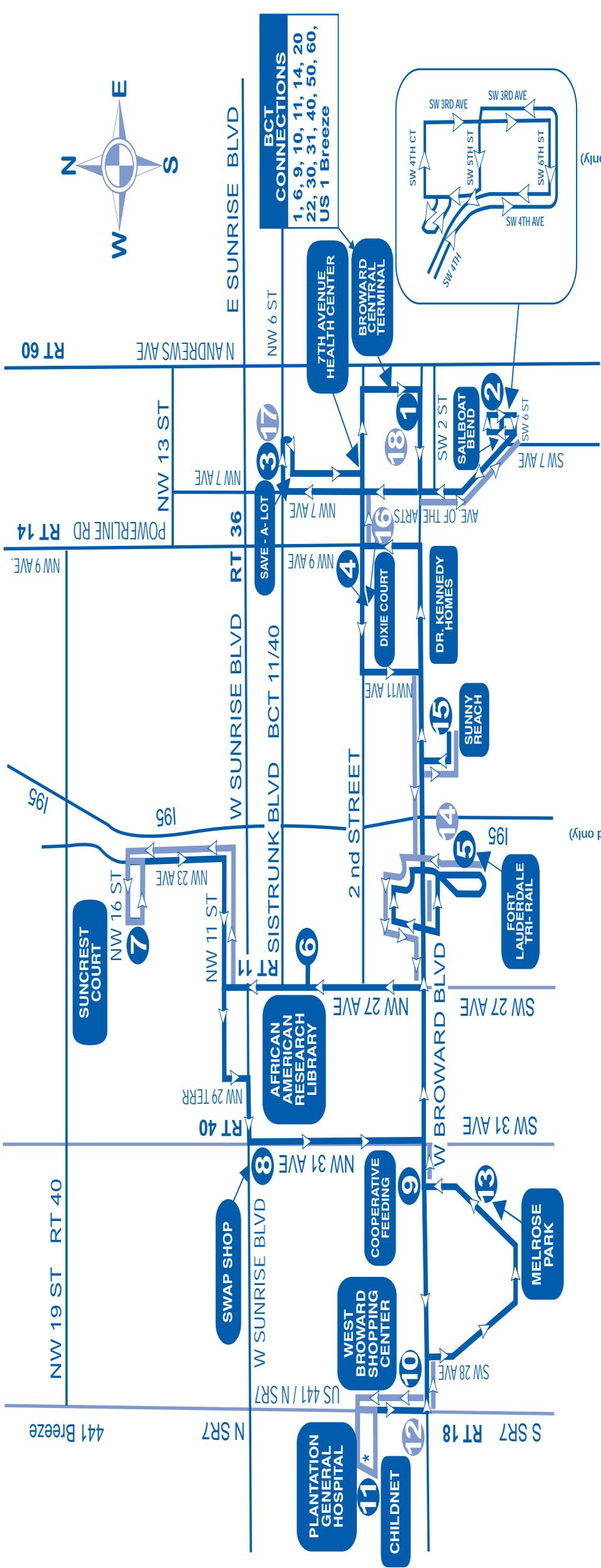
Item Description or Purpose	Total Budget Amount
Mobility Management Consultant Year	\$ 130,000
<i>Milestone Description</i>	<i>Milestone Dates</i>
RFP/IFB Issued	N/A
Contract Award Date	
Contract Complete Date	
Program Initiated	Oct '14
Program Review	Feb & June '15
Program Completed	Sept '15
Route Initiated	
Route Review	
Route Determination	

Table of Exhibits (Additions to Application)

Exhibit #	Question #	Title
1	2	Trolley Route Schedules
2	3	Demographics by TMA Sun Trolley Route
3	6	Deleted
4	10	TMA System Map
5	11	Census Block Map
6	12	Transportation Connectivity Map
7	12	Letters of Support from Transportation Partners
8	14	Deleted
9	15	Deleted
10	15	City of Fort Lauderdale's Financial Capability
11	25	TMA Trolley Service Route Maps
12	28	Supplementary Budget Sheet-Operating Assistance
13	30	Supplementary Budget Sheet-Mobility Management

Table of Exhibits (Requirement of Application)

Exhibit #	Title
A1	Resolution by Applicants with a Governing Board
B	Public Hearing
C	Single Audit Act
D	Federal Certifications and Assurances
E	Civil Rights Requirements
F	Procurement
G	Restrictions on Lobbying
H	Milestone Information



Westbound		Eastbound	
1	Broward Terminal Outside	1	830a
2	Sailboat Bend (Westbound only)	2	838a
3	Save-A-Lot	3	845a
4	Dixie Court	4	847a
5	Tri-Rail Station	5	853a
6	African American Research Library	6	858a
7	Suncrest Court	7	903a
8	Swap Shop	8	909a
9	Cooperative Feeding	9	912a
10	West Broward Shopping Center	10	914a
11	Plantation General Hospital	11	918a
12	ChildNet	12	920a
13	Melrose Park E. Evanston Cir/Forida Ave BCT route 9	13	925a
14	Tri-Rail Station	14	930a
15	SunnyReach Townhomes (Eastbound only)	15	933a
16	Dixie Court Apt	16	937a
17	Save-A-Lot Shoppes on Art Ave	17	939a
18	Broward Terminal outside	18	941a
			1057a
			1213p
			129p
			245p

Fort Lauderdale Sun Trolley Neighborhood Link

* Light blue timepoints indicate bus travels in both directions. * Plantation Community Bus

FORT LAUDERDALE STATION - NW COMMUNITY LINK SHUTTLE BUS SCHEDULE

WEEKDAY AM & PM

Train Arrives	Bus Departs Tri-rail Station	African American Research Library	Winn-Dixie	Lauderdale Manors Elementary	Hillmont Gardens	Winn-Dixie	Broward Central Bus Terminal	Broward Central Bus Terminal	FREE FDOT Park & Ride	Bus Arrives Tri-rail Station	Train Departs		
		1	2	3	4	2	5	5	6				
A.M.													
		+	+	+	6:30	6:35	6:40	6:50	6:50	+	7:00	7:05 / 7:25 S	7:07 N
7:05 S	6:47 / 7:07 N	7:10	7:16	7:30	7:38	7:46	7:54	8:06	8:10	+	8:18	8:35 S	8:27 N
7:45 / 8:05 S	7:47 N	8:20	8:26	8:40	8:50	9:00	9:08	9:20	9:24	+	9:36	10:08 S	10:09 N
9:05 S	9:07 N	9:38	9:44	9:58	10:08	10:18	10:26	10:38	10:42	+	10:54	11:08 S	11:09 N
10:08 S	10:09 N	10:58	11:04	11:18	11:28	11:38	11:46	11:58	12:02	+	12:14	1:08 S	1:09 N
P.M.													
12:08 S	12:09 N	12:16	12:22	12:36	12:46	12:56	1:04	1:16	1:20	+	1:32	2:08 S	2:09 N
1:08 S	1:09 N	1:34	1:40	1:54	2:04	2:14	2:22	2:34	2:38	2:48	2:50	3:08 S	3:09 N
2:08 S	2:09 N	2:50	2:56	3:10	3:20	3:30	3:38	3:50	3:54	4:04	4:06	4:38 S	4:47 N
4:08 S	3:59 N	4:10	4:16	4:30	4:40	4:50	4:58	5:10	5:22	5:32	5:34	5:38 / 6:08 S	5:37 / 6:07 N
5:08 S	5:17 N	5:34	5:40	5:54	6:04	6:14	6:22	6:34	6:38	6:46	6:48	7:20 S	7:07 N
6:35 S	6:37 N	6:48	6:54	7:00	+	+	+	+	+	+	+		

Train Arrives	Bus Departs Tri-rail Station	FREE FDOT Park & Ride	Broward Central Bus Terminal	Broward Central Bus Terminal	Hillmont Gardens	Lauderdale Manors Elementary	Winn-Dixie	African American Research Library	Bus Arrives Tri-rail Station	Train Departs		
		6	5	5	4	3	2	1				
A.M.												
		+	+	+	+	7:00	7:08	7:16	7:30	7:38	7:45 S	7:47 N
7:25 S	7:07 N	7:38	7:40	7:48	7:50	8:06	8:14	8:22	8:36	8:44	9:05 S	9:07 N
8:35 S	8:27 N	8:44	8:46	8:54	8:56	9:12	9:20	9:28	9:42	9:50	10:08 S	10:09 N
9:05 S	9:07 N	9:50	9:52	10:00	10:02	10:18	10:26	10:34	10:48	10:54	11:08 S	11:09 N
10:08 S	10:09 N	10:54	+	11:00	11:02	11:18	11:26	11:30	+	+		
P.M.												
		+	+	+	3:20	3:36	3:44	3:52	4:06	4:14	4:38 S	4:47 N
4:08 S	3:59 N	4:14	+	4:24	4:26	4:42	4:50	4:58	5:12	5:20	5:38 S	5:37 N
5:08 S	5:17 N	5:22	+	5:32	5:34	5:50	5:58	6:06	6:20	6:28	6:35 S	6:37 N
6:08 S	6:07 N	6:28	+	6:38	6:42	6:54	7:02	7:10	7:20	+		

Buses operate as a "Wave & Ride" along the route at any existing local county fixed route stop location. Where local fixed route stops do not exist, passengers can flag the operator at their preferred location along the route. Exhibit 1
Page 2 of 2

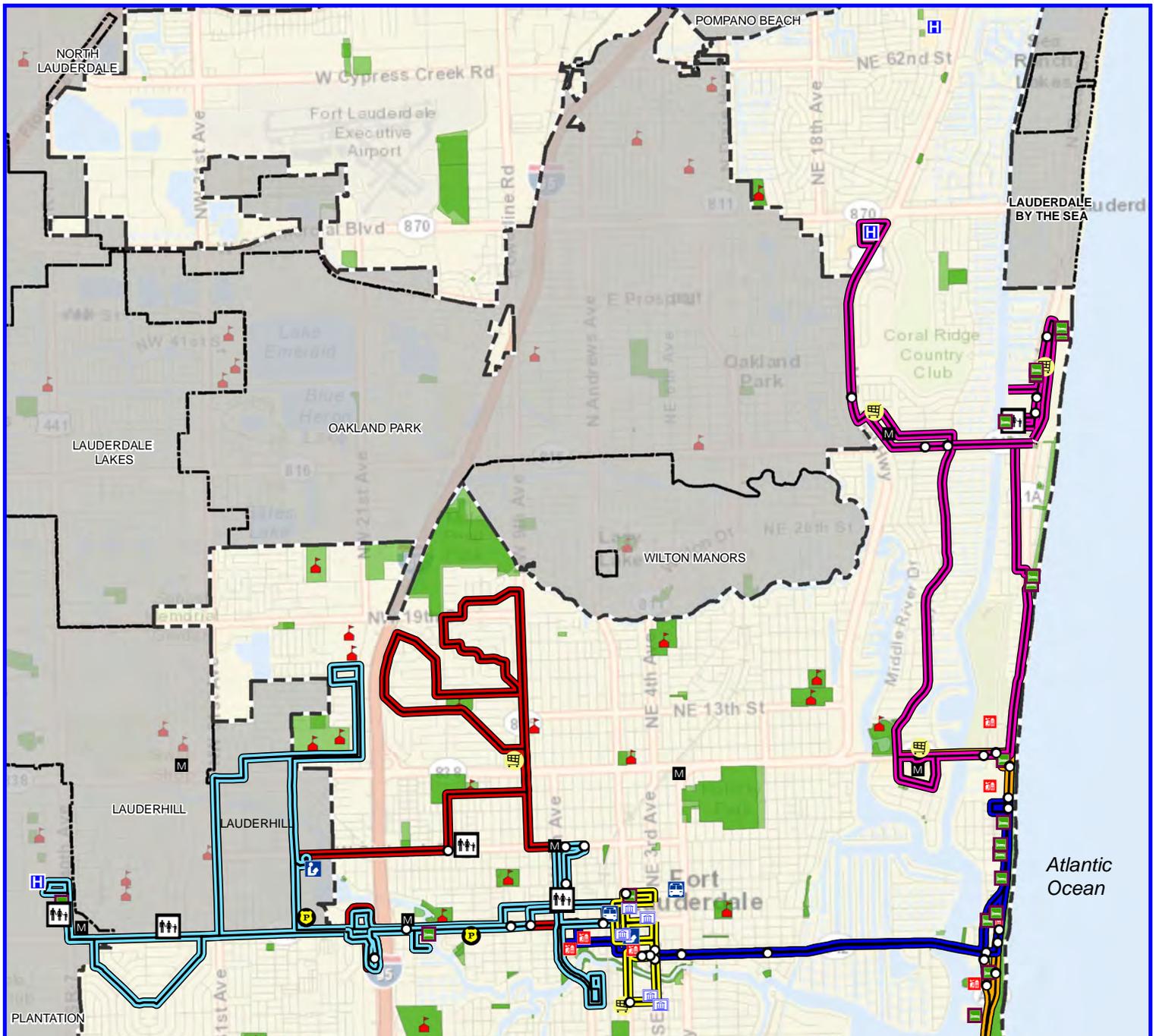
Demographics by TMA Sun Trolley Route

(Census Block Groups serviced by Routes)

	Population covered by Route (2010 Census)	Elderly (2010 Census)		Disabled (2000 Census)	Low Income (2006-2010 ACS)		Housing Units Without Vehicles (2006-2010 ACS)	
		Number	Percentage		Number	Percentage	Number	Percentage
Beach Link	9,518	2,916	30.64%	2,981	1,269	12.72%	469	8.52%
Downtown Link	8,051	517	6.42%	1,410	1,353	23.64%	284	9.96%
Galt Link	23,522	7,225	30.72%	7,175	3,243	13.95%	781	5.78%
Las Olas Link	9,772	2,163	22.13%	2,228	1,175	12.48%	270	5.00%
Neighborhood Link	40,094	4,009	10.00%	15,966	15,753	39.98%	1,552	11.46%
Tri-Rail Link	38,206	3,560	9.32%	16,022	17,545	46.29%	2,242	16.41%

Census Block Group Data statistics from the Broward MPO Transportation Outreach Planner: <http://mpotransportationoutreachplanner.org>

Note: Data from Census Blocks are not exclusive as two or more routes may operate within that same block



LEGEND

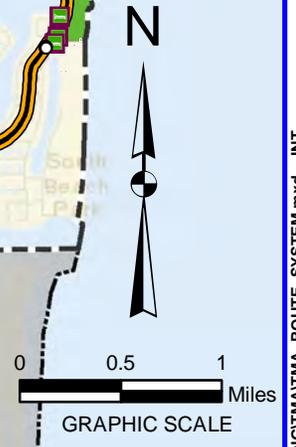
SUN TROLLEY ROUTES

- DOWNTOWN LINK
- NEIGHBORHOOD LINK
- LAS OLAS LINK
- BEACH LINK
- GALT LINK
- TRI-RAIL / NW LINK
- ADA STOPS

POINTS OF INTEREST

- GOVERNMENT
- TRANSPORTATION
- POLICE
- HOSPITAL
- COMMUNITY SERVICES
- LIBRARY
- ENTERTAINMENT
- HOTEL
- RETAIL CENTER
- SUPERMARKET

- CITY LIMITS
- OUTSIDE CITY LIMITS
- PARK LOCATIONS
- SCHOOLS

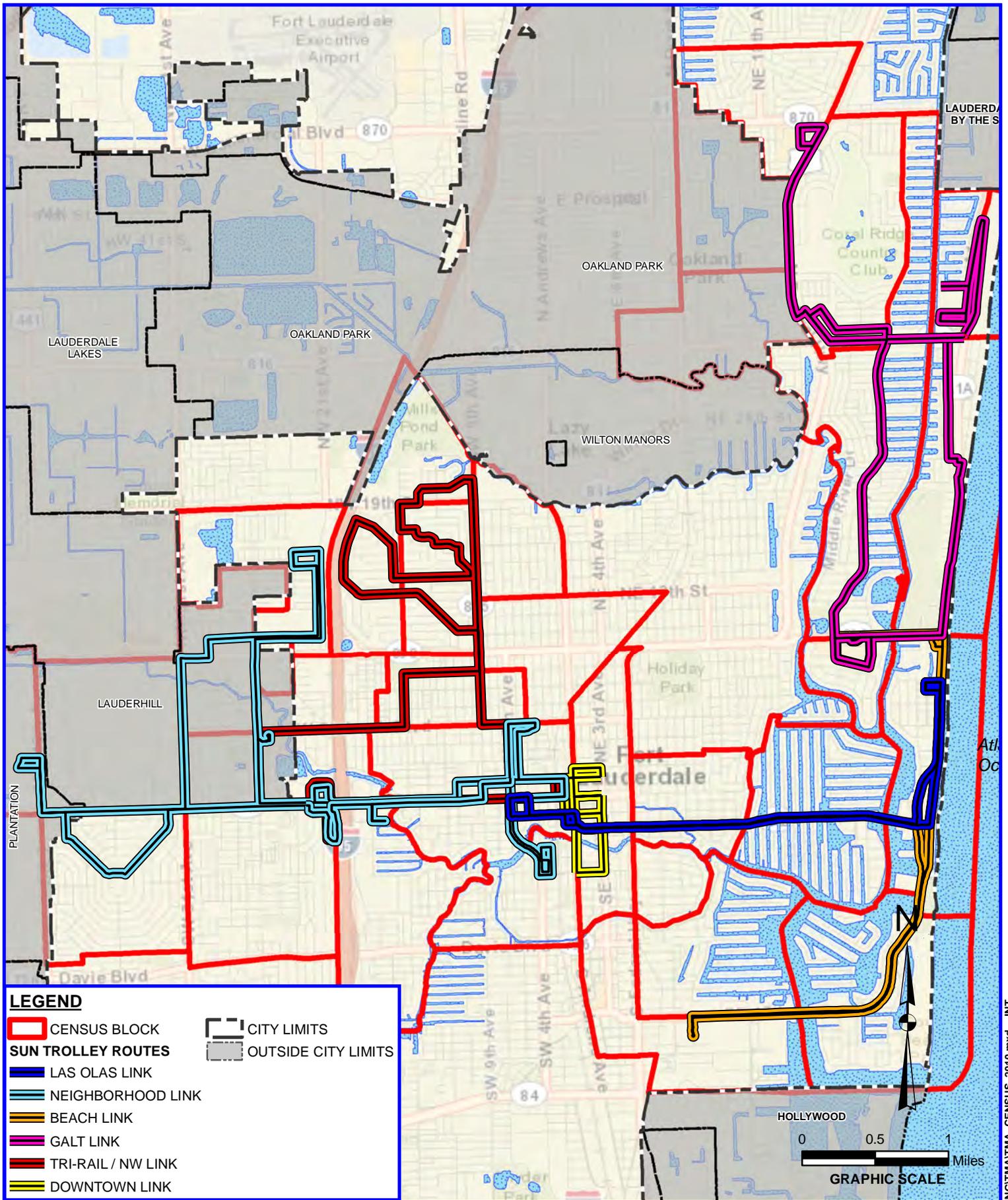


**CITY OF FORT LAUDERDALE
TRANSPORTATION MANAGEMENT ASSOCIATION (TMA)
SYSTEM MAP**

Exhibit 4

1/31/2013

GIS Dept. G:_MXD\PARKING\TMA_ROUTE_SYSTEM.mxd - INT

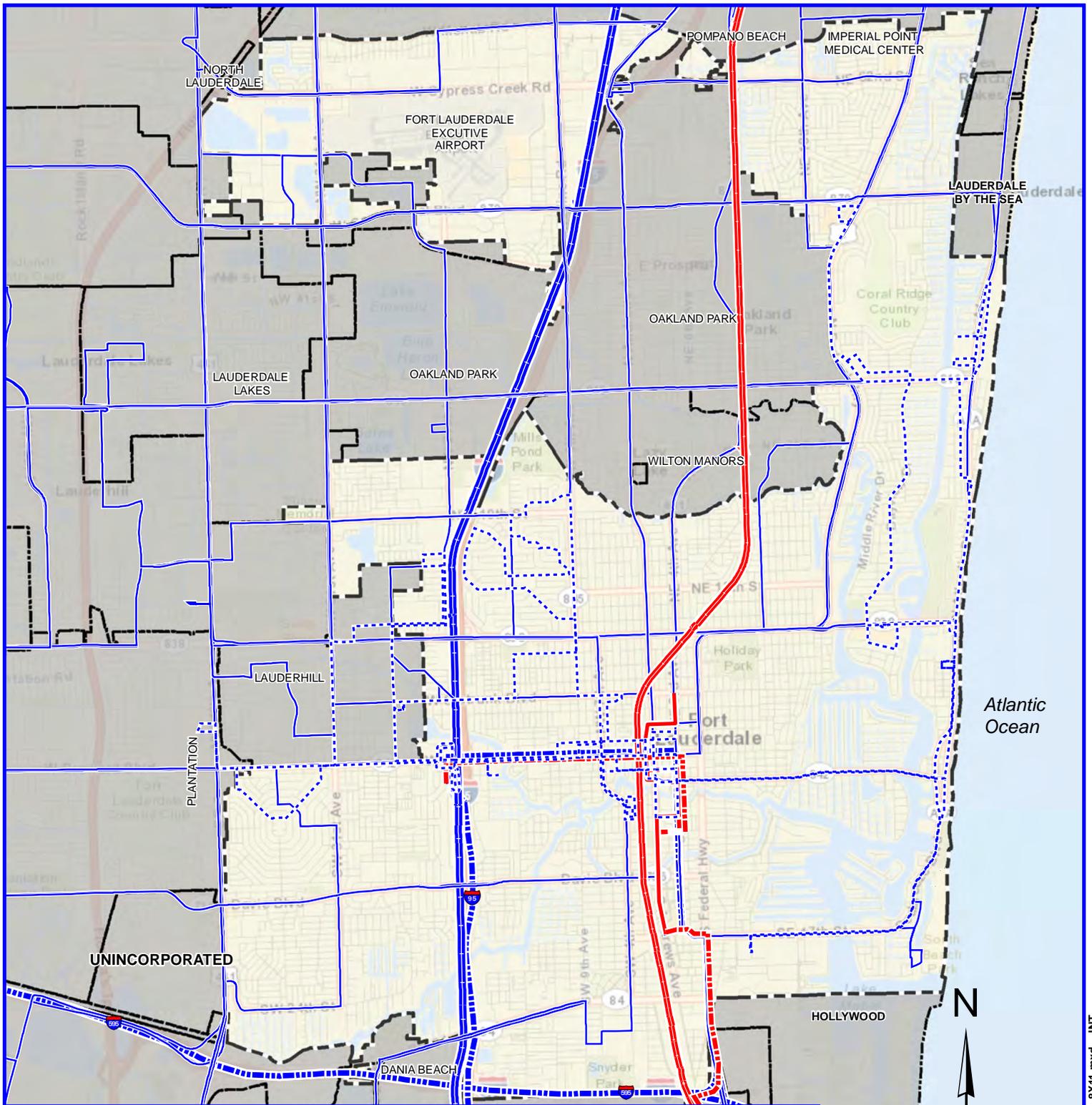


**CITY OF FORT LAUDERDALE
TRANSPORTATION MANAGEMENT ASSOCIATION (TMA)
2010 CENSUS BLOCKS**

Exhibit 5

1/31/2013

GIS Dept: G:_MXD\PARKING\TMA\TMA_CENSUS_2010.mxd -- INT

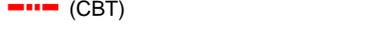


LEGEND

EXISTING ROUTES

-  BCT BUS ROUTES
-  I-95 EXPRESS BUS ROUTE
-  I-595 EXPRESS BUS ROUTE
-  DOWNTOWN FORT LAUDERDALE
-  SUN TROLLEY ROUTES
-  EXISTING COMMUTER RAIL

PROPOSED TRANSPORTATION ROUTES

-  PROPOSED WAVE ALIGNMENT
-  ALTERNATIVE WAVE ALIGNMENT
-  CENTRAL BROWARD TRANSIT (CBT)
-  PROPOSED FEC PASSENGER RAIL

CITY LIMITS

-  CITY LIMITS
-  OUTSIDE CITY LIMITS



**CITY OF FORT LAUDERDALE
EXISTING & PROPOSED TRANSIT NETWORK**

Exhibit 6

1/31/2013

Florida House of Representatives
Representative Perry E. Thurston, Jr.
District 94

January 24, 2013

Lee Feldman, City Manager
City of Fort Lauderdale
100 N. Andrews Avenue
Fort Lauderdale, FL 33301

RE: City of Fort Lauderdale
Federal Transit Administration (FTA) NOFA
FY 2013 JARC Grant Programs

Dear Mr. Feldman:

Representative Perry E. Thurston, Jr. enthusiastically supports the City of Fort Lauderdale's application to the Federal Transit Administration for FY 2013 Job Access Reverse Commute Grant Program funds. The proposed projects for submission include 2 new routes, capital expense of vehicles, and mobility management:

1. A request to replace the aging fleet of seven (7) trolleys operated by the Downtown Fort Lauderdale TMA on its Downtown, Beach, and Las Olas Links currently serving more than 200,000 passengers per year.
2. A request for 50% operational funding for a new route to connect NW Fort Lauderdale residents with employment centers in central Broward County
3. Funds to hire a mobility management consultant to streamline operations of all TMA routes.
4. A request for 50% operational funding for a new route in the 'Uptown' employment area along Cypress Creek Road near the Cypress Creek Tri-Rail Station.

The City of Fort Lauderdale is seeking funds to increase the mobility options in the most populous city in Broward County, with two of its largest employment centers. These projects will serve a variety of potential riders, including employees, tourists, and traditionally underserved populations.

Please do not hesitate to contact me if I can provide additional information.

Sincerely,



Perry E. Thurston Jr
State Representative District 94

COMMITTEES

Federal Affairs Sub-Committee, Finance and Tax Committee and Rules and Calendar Committee

January 25, 2013

Lee Feldman, City Manager
City of Fort Lauderdale
100 N. Andrews Avenue
Fort Lauderdale, FL 33301

RE: City of Fort Lauderdale
Federal Transit Administration (FTA) NOFA
FY 2013 JARC Grant Programs

Dear Mr. Feldman:

The Broward Metropolitan Planning Organization enthusiastically supports the City of Fort Lauderdale's application to the Federal Transit Administration for FY 2013 Job Access Reverse Commute Grant Program funds. The proposed projects for submission include 2 new routes, capital expense of vehicles, and mobility management:

1. A request to replace the aging fleet of seven (7) trolleys operated by the Downtown Fort Lauderdale TMA on its Downtown, Beach, and Las Olas Links currently serving more than 200,000 passengers per year.
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The City of Fort Lauderdale is seeking funds to increase the mobility options in the most populous city in Broward County, with two of its largest employment centers. These projects will serve a variety of potential riders, including employees, tourists, and traditionally underserved populations.

Please do not hesitate to contact me if I can provide additional information.

Best regards,


Greg Stuart
Executive Director

cc: Broward MPO, Board of Directors

Chair

Richard Blattner
Vice Chair
Bryan Caletka
Second Vice Chair
Bruce G. Roberts

Members/ Alternates

Mark Brown
George Brummer
Joy Cooper
Harry Dressler
Walter Duke
Freddy Fisikelli
Gary Frankel
Toby Feuer
Javier Garcia
Marilyn Gerber
Tom Green
Douglas Hodgson
Ron Jacobs
Kristin D. Jacobs
Sandy Johnson
Eric H. Jones, Jr
Richard J. Kaplan
Martin David Kiar
Shari L. McCartney
Ashira A. Mohammed
Peggy Noland
Frank Ortis
Dr. Rosalind Osgood
Romney Rogers
David Rosenof
Tim Ryan
Troy Samuels
Barbara Sharief
John Sims
Lawrence A. Sofield
Joseph Varsallone
Larry Vignola
Levoyd Williams

Executive Director

Gregory Stuart
General Counsel
Alan Gabriel



305 South Andrews Avenue, Suite 721, Fort Lauderdale, FL 33301
Phone: (954) 761-3543 Website : www.suntrolley.com

January 28, 2013

Lee Feldman, City Manager
City of Fort Lauderdale
100 N. Andrews Avenue
Fort Lauderdale, FL 33301

RE: City of Fort Lauderdale
Federal Transit Administration (FTA) NOFA
FY 2013 JARC and New Freedom Grant Programs

Dear Mr. Feldman:

The Downtown Fort Lauderdale TMA enthusiastically supports the City of Fort Lauderdale's application to the Federal Transit Administration for FY 2013 Job Access Reverse Commute Grant and New Freedom Program funds. The proposed projects will replace the current fleet of vehicles aging out of service and will increase connectivity for residents and visitors to many regions of the city, with special attention to building a growing ridership base for the WAVE streetcar project in development.

In seeking funds to increase the mobility options in the most populous city in Broward County, the City of Fort Lauderdale is planning for the needs of a growing employment base. These projects will serve a variety of potential riders, including employees, tourists, and traditionally underserved populations.

Please do not hesitate to contact me if I can provide additional information.

Sincerely,

Patricia Zeiler
Executive Director

DFLTMA Executive Board of Directors

Alan Hooper, Chair, Downtown Development Authority; Gregory Stuart, Vice Chair, Executive Director, Broward County MPO; Stephanie Toothaker, Esq., Secretary, Board Members: Bruce Roberts, Commissioner, City of Fort Lauderdale; Romney Rogers, Commissioner, City of Ft. Lauderdale; Fred Fazio, Downtown Development Authority; Chip LaMarca, Commissioner, Broward County; Dale Holness, Commissioner, Broward County; Bill Cross, SFRTA; Melissa Milroy, The Galleria; Robyn Chiarelli, FDOT; Shelly Bradshaw, Broward Center for the Performing Arts; Dana Pollitt; Roosevelt Walters



January 28th 2013

Lee Feldman, City Manager
City of Fort Lauderdale
100 N. Andrews Avenue
Fort Lauderdale, FL 33301

RE: City of Fort Lauderdale
Federal Transit Administration (FTA) NOFA
FY 2013 JARC Grant Programs

Dear Mr. Feldman:

The Beach Council Board of Governors, a Council of the Greater Fort Lauderdale Chamber of Commerce enthusiastically supports the City of Fort Lauderdale's application to the Federal Transit Administration for FY 2013 Job Access Reverse Commute Grant Program funds. The proposed projects for submission include 2 new routes, capital expense of vehicles, and mobility management:

1. A request to replace the aging fleet of seven (7) trolleys operated by the Downtown Fort Lauderdale TMA on its Downtown, Beach, and Las Olas Links currently serving more than 200,000 passengers per year.
2. A request for 50% operational funding for a new route to connect NW Fort Lauderdale residents with employment centers in central Broward County
3. Funds to hire a mobility management consultant to streamline operations of all TMA routes.
4. A request for 50% operational funding for a new route in the 'Uptown' employment area along Cypress Creek Road near the Cypress Creek Tri-Rail Station.

The City of Fort Lauderdale is seeking funds to increase the mobility options in the most populous city in Broward County, with two of its largest employment centers. These projects will serve a variety of potential riders, including employees, tourists, and traditionally underserved populations.

We thank you for your consideration of the proposed application.

Sincerely,

A handwritten signature in blue ink that reads "Ina Lee". The signature is fluid and cursive, with a large initial "I" and "L".

Ina Lee, Chair
Beach Council Board of Governors

Cc: Carolyn Michaels, EVP
GFLCC

TRAVELHOST[®]

OF GREATER FORT LAUDERDALE

January 28, 2013

Lee Feldman, City Manager
City of Fort Lauderdale
100 N. Andrews Avenue
Fort Lauderdale, FL 33301

RE: City of Fort Lauderdale
Federal Transit Administration (FTA) NOFA
FY 2013 JARC Grant Programs

Dear Mr. Feldman:

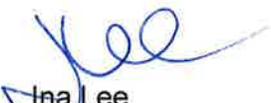
TRAVELHOST enthusiastically supports the City of Fort Lauderdale's application to the Federal Transit Administration for FY 2013 Job Access Reverse Commute Grant Program funds. The proposed projects for submission include 2 new routes, capital expense of vehicles, and mobility management. TMA is very important for our tourism initiative.

1. A request to replace the aging fleet of seven (7) trolleys operated by the Downtown Fort Lauderdale TMA on its Downtown, Beach, and Las Olas Links currently serving more than 200,000 passengers per year.
2. A request for 50% operational funding for a new route to connect NW Fort Lauderdale residents with employment centers in central Broward County
3. Funds to hire a mobility management consultant to streamline operations of all TMA routes.
4. A request for 50% operational funding for a new route in the 'Uptown' employment area along Cypress Creek Road near the Cypress Creek Tri-Rail Station.

The City of Fort Lauderdale is seeking funds to increase the mobility options in the most populous city in Broward County, with two of its largest employment centers. These projects will serve a variety of potential riders, including employees, tourists, and traditionally underserved populations.

Please do not hesitate to contact me if I can provide additional information.

Sincerely,



Ina Lee
Owner/Publisher

Congress of the United States
Washington, DC 20515

January 30, 2013

Lee Feldman, City Manager
City of Fort Lauderdale
100 N. Andrews Avenue
Fort Lauderdale, FL 33301

RE: City of Fort Lauderdale
Federal Transit Administration (FTA) NOFA
FY 2013 JARC Grant Programs

As the Member of Congress for the 23rd Congressional District of Florida, representing portions of Broward County, I write in support of the City of Fort Lauderdale's application to the Federal Transit Administration for FY 2013 Job Access Reverse Commute Grant Program funds. This funding would increase mobility options for those in my community as well as help connect residents with two of Broward's largest employment centers. These improvements will serve a diverse group of potential riders, including employees, tourists, and traditionally underserved populations.

Currently, the Sun Trolleys operated by the Downtown Fort Lauderdale Transport Management Association (TMA) serve more than 200,000 passengers per year on its Downtown, Beach, and Las Olas Links using an aging fleet of seven trolleys. These funds will help replace this fleet with vehicles that can continue to provide quality service to these passengers. Additionally, the TMA is seeking to add new routes which will connect residents with employment centers in both central Broward County and in the 'Uptown' area along Cypress Creek Road near the Cypress Creek Tri-Rail Station. Finally, the TMA is seeking funding for a mobility management consultant so that they may streamline operations on all routes, use resources more efficiently, and improve operations for all riders. These smart investments in the transportation infrastructure of my community are critical to its economic prosperity as well as the day-to-day quality of life of its residents.

Thank you for your consideration of this thoughtful proposal to improve transportation options in my community. If you have any further questions or concerns, please do not hesitate to contact Seth Extein in my Washington, D.C. office at 202-225-7931.

Sincerely,



Debbie Wasserman Schultz
Member of Congress

All Funds Revenue Summary

Character Object:	Actual	Amended	Adopted	Dollar	Percent
Taxes:	FY 2011	Budget FY 2012	Budget FY 2013	Difference	Difference
Property Taxes - Operating	\$ 96,703,744	93,402,605	93,930,068	527,463	0.6%
Property Taxes - Sunrise Key	33,951	70,760	71,289	529	0.7%
1997/2002/11 Gen Oblig Debt Taxes	2,610,904	2,524,297	2,515,988	(8,309)	(0.3%)
2005 General Obligation Debt Taxes	1,155,040	1,278,977	1,182,401	(96,576)	(7.6%)
2010 General Obligation Debt Taxes	1,289,056	0	1,150,810	1,150,810	100.0%
Sales and Use Tax	4,735,930	4,882,276	4,882,276	-	0.0%
Franchise Fees	16,439,173	17,550,000	16,400,000	(1,150,000)	(6.6%)
Utility Taxes	34,725,639	35,955,000	35,346,075	(608,925)	(1.7%)
<i>Total Taxes</i>	<u>157,693,437</u>	<u>155,663,915</u>	<u>155,478,907</u>	<u>(185,008)</u>	<u>(0.1%)</u>
Licenses and Permits					
Local Business Taxes	2,860,880	2,946,900	2,796,000	(150,900)	(5.1%)
Building Permits	10,872,632	9,272,435	11,146,455	1,874,020	20.2%
<i>Total Licenses/Permits</i>	<u>13,733,512</u>	<u>12,219,335</u>	<u>13,942,455</u>	<u>1,723,120</u>	<u>14.1%</u>
Intergovernmental:					
Federal Grants	14,119,470	14,432,094	11,732,668	(2,699,426)	(18.7%)
State-Shared Revenues	14,754,495	14,047,161	16,680,838	2,633,677	18.7%
Other Local Grants	9,747,399	9,158,059	9,269,730	111,671	1.2%
<i>Total Intergovernmental</i>	<u>38,621,364</u>	<u>37,637,314</u>	<u>37,683,236</u>	<u>45,922</u>	<u>0.1%</u>
Charges for Services:					
General Government	1,390,507	1,289,014	1,520,412	231,398	18.0%
Public Safety	10,638,760	11,078,124	11,091,809	13,685	0.1%
Physical Environment	129,214,080	135,669,775	137,664,373	1,994,598	1.5%
Transportation	15,034,072	13,663,661	15,227,108	1,563,447	11.4%
Parks and Recreation	646,828	716,901	671,350	(45,551)	(6.4%)
Special Events	31,666	25,000	30,000	5,000	20.0%
Special Facilities	5,775,248	5,998,055	6,139,483	141,428	2.4%
Pools	362,672	499,500	763,609	264,109	52.9%
Miscellaneous	119,832	114,570	130,936	16,366	14.3%
<i>Total Charges for Services</i>	<u>163,213,665</u>	<u>169,054,600</u>	<u>173,239,080</u>	<u>4,184,480</u>	<u>2.5%</u>
Fines and Forfeits:					
Judgments and Fines	2,296,043	1,660,000	1,605,000	(55,000)	(3.3%)
Violations of Local Ordinances	3,749,250	4,284,000	4,135,961	(148,039)	(3.5%)
<i>Total Fines and Forfeitures</i>	<u>6,045,293</u>	<u>5,944,000</u>	<u>5,740,961</u>	<u>(203,039)</u>	<u>(3.4%)</u>
Miscellaneous:					
Interest Earnings	2,378,443	1,817,561	2,118,761	301,200	16.6%
Rents and Royalties	6,349,955	6,438,562	6,271,710	(166,852)	(2.6%)
Special Assessments	21,446,570	20,563,175	20,710,487	147,312	0.7%
Disposal of Fixed Assets	1,014,376	1,613,600	1,613,600	-	0.0%
Contributions/Donations	792,336	513,115	454,212	(58,903)	(11.5%)
Other Miscellaneous	30,932,055	41,318,043	49,403,566	8,085,523	19.6%
<i>Total Miscellaneous</i>	<u>62,913,735</u>	<u>72,264,056</u>	<u>80,572,336</u>	<u>8,308,280</u>	<u>11.5%</u>
Other Sources:					
Operating Transfers	51,445,985	37,057,123	83,236,453	46,179,330	124.6%
<i>Total Other Sources</i>	<u>51,445,985</u>	<u>37,057,123</u>	<u>83,236,453</u>	<u>46,179,330</u>	<u>124.6%</u>
Balances and Reserves:					
Loans & Note Proceeds	38,739,762	-	336,973,920	336,973,920	100.0%
Appropriated Fund Balance	20,065,020	25,036,805	10,660,085	(14,376,720)	(57.4%)
Prior Year Operating Balances/Reserves	188,328,055	177,774,325	177,445,577	(328,748)	(0.2%)
Reserves - Other Post Employment Benefits	1,000,000	2,000,000	3,000,000	1,000,000	50.0%
<i>Total Balances and Reserves</i>	<u>248,132,837</u>	<u>204,811,130</u>	<u>528,079,582</u>	<u>323,268,452</u>	<u>157.8%</u>
<i>Total Resources</i>	<u>\$ 741,799,828</u>	<u>694,651,473</u>	<u>1,077,973,010</u>	<u>383,321,537</u>	<u>55.2%</u>

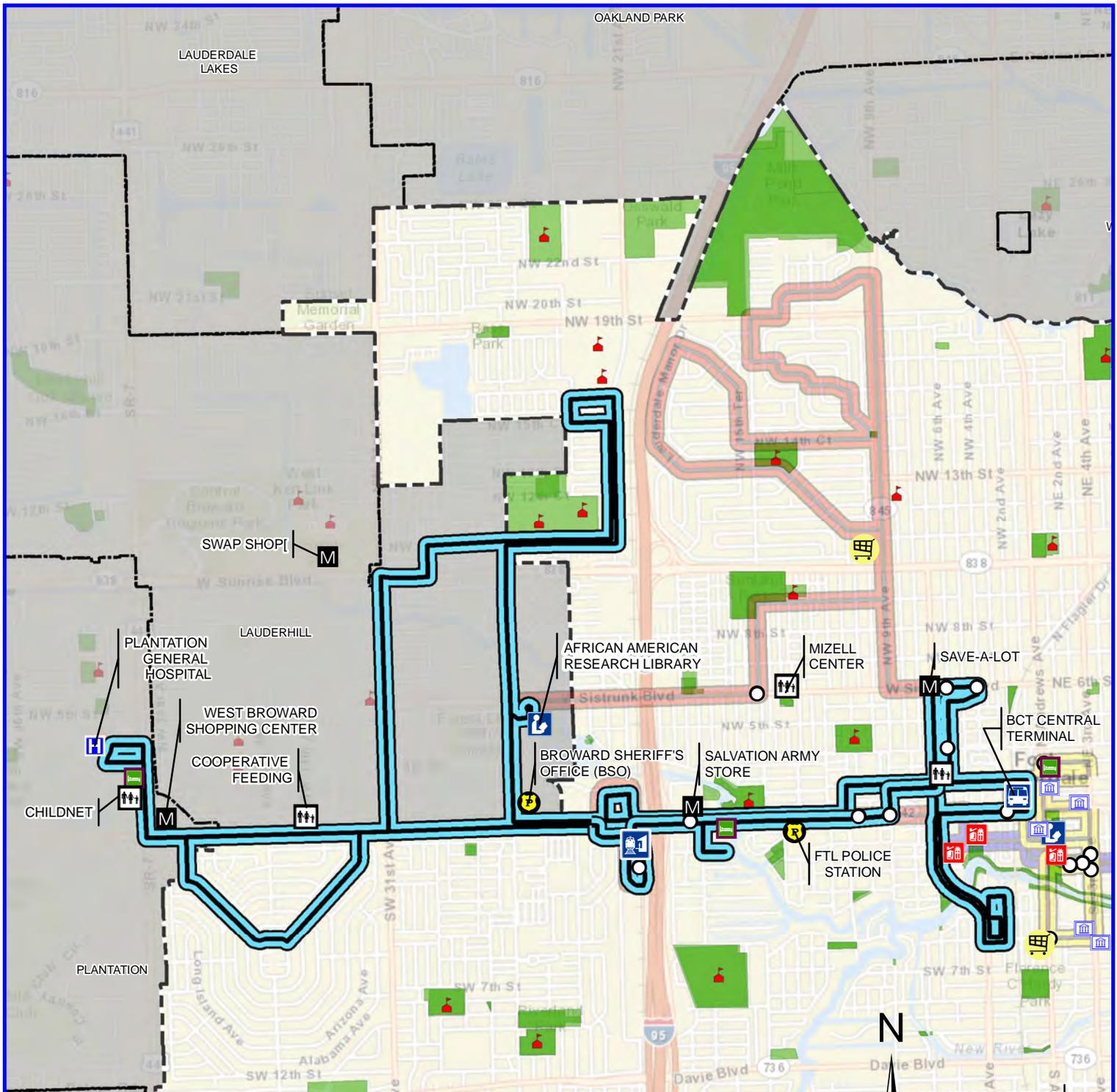
Note: Includes General, Special Revenue, Debt Service, Enterprise, Cemetery Perpetual Care and the Arts & District Garage. Internal Service Funds are supported primarily by charges to these funds.

All Funds Expenditure Summary

Character Object:	Actual FY 2011	Amended Budget FY 2012	Adopted Budget FY 2013	Dollar Difference	Percent Difference
Salaries and Wages:					
Regular Salaries	\$ 148,539,120	150,608,689	145,932,350	(4,676,339)	(3.1%)
Longevity	3,814,301	3,601,961	2,971,401	(630,560)	(17.5%)
Other Wages	6,014,801	6,350,938	6,393,361	42,423	0.7%
Employee Allowances	1,193,806	1,277,445	1,163,578	(113,867)	(8.9%)
Overtime	6,984,041	7,298,407	6,861,082	(437,325)	(6.0%)
Distributive Labor	(83,415)	(22,858)	16,000	38,858	(170.0%)
Termination Pay	997,000	686,632	865,800	179,168	26.1%
<i>Total Salaries and Wages</i>	<u>167,459,654</u>	<u>169,801,214</u>	<u>164,203,572</u>	<u>(5,597,642)</u>	<u>(3.3%)</u>
Fringe Benefits:					
Employee Benefits	333,291	392,842	420,772	27,930	7.1%
Pension/Deferred Comp.	52,493,733	52,754,384	29,170,220	(23,584,164)	(44.7%)
FICA Taxes	12,212,619	12,583,852	12,001,977	(581,876)	(4.6%)
Insurance Premiums	25,493,648	25,079,510	20,162,493	(4,917,017)	(19.6%)
<i>Total Fringe Benefits</i>	<u>90,533,291</u>	<u>90,810,588</u>	<u>61,755,462</u>	<u>(29,055,127)</u>	<u>(32.0%)</u>
Services/Materials:					
Professional Services	3,326,802	8,439,831	7,350,419	(1,089,412)	(12.9%)
Other Services	23,560,655	29,196,271	30,647,443	1,451,172	5.0%
Leases and Rentals	8,879,890	1,948,703	1,858,196	(90,507)	(4.6%)
Repair and Maintenance	5,880,343	11,769,452	7,352,107	(4,417,345)	(37.5%)
Photo/Printing	60,174	218,566	223,914	5,348	2.4%
Utilities, Communication	14,105,770	16,388,507	16,641,812	253,305	1.5%
Chemicals	3,522,693	6,165,538	5,075,818	(1,089,720)	(17.7%)
Fuel & Oil	4,756,103	5,070,359	5,308,435	238,076	4.7%
Supplies	6,124,679	7,942,543	6,201,903	(1,740,640)	(21.9%)
<i>Total Services/Materials</i>	<u>70,217,109</u>	<u>87,139,770</u>	<u>80,660,047</u>	<u>(6,479,723)</u>	<u>(7.4%)</u>
Other Operating Expenditures:					
Meetings/Schools	459,278	962,163	1,082,537	120,374	12.5%
Contributions/Subsidies	8,034,660	8,370,497	9,270,820	900,323	10.8%
Intragovernmental Charges	29,240,170	46,850,844	61,065,139	14,214,295	30.3%
Insurance Premiums	7,617,272	6,662,924	3,719,766	(2,943,158)	(44.2%)
<i>Total Other Expenditures</i>	<u>45,351,380</u>	<u>62,846,428</u>	<u>75,138,262</u>	<u>12,291,834</u>	<u>19.6%</u>
Nonoperating Expenditures:					
	<u>23,793,087</u>	<u>713,000</u>	<u>804,127</u>	<u>91,127</u>	<u>12.8%</u>
Capital Outlay:					
Equipment	3,547,484	7,125,262	1,979,715	(5,145,547)	(72.2%)
<i>Total Capital Outlay</i>	<u>3,547,484</u>	<u>7,125,262</u>	<u>1,979,715</u>	<u>(5,145,547)</u>	<u>(72.2%)</u>
Debt Service					
	<u>41,977,563</u>	<u>42,667,767</u>	<u>80,942,608</u>	<u>38,274,841</u>	<u>89.7%</u>
Grant Service					
	<u>3,133,163</u>	<u>15,832,793</u>	<u>10,666,334</u>	<u>(5,166,459)</u>	<u>(32.6%)</u>
Other Uses:					
Transfers	91,348,582	23,232,346	392,660,926	369,428,580	1590.1%
Balances and Reserves	204,438,515	194,482,305	209,161,957	14,679,652	7.5%
<i>Total Other Uses</i>	<u>295,787,097</u>	<u>217,714,651</u>	<u>601,822,883</u>	<u>384,108,232</u>	<u>176.4%</u>
Total Expenditures	<u>\$ 741,799,828</u>	<u>694,651,473</u>	<u>1,077,973,010</u>	<u>383,321,537</u>	<u>55.2%</u>

Note: Includes General, Special Revenue, Debt Service, Enterprise, Cemetery Perpetual Care and the Arts & District Garage. Internal Service Funds are supported primarily by charges to these funds.

Exhibit 10



LEGEND

SUN TROLLEY ROUTES

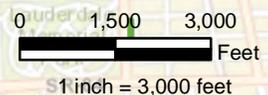
- NEIGHBORHOOD LINK
- LAS OLAS LINK
- BEACH LINK
- GALT LINK
- TRI-RAIL / NW LINK
- DOWNTOWN LINK
- ADA STOPS

POINTS OF INTEREST

- GOVERNMENT
- TRANSPORTATION
- POLICE
- HOSPITAL
- COMMUNITY SERVICES
- LIBRARY
- HOTEL
- ENTERTAINMENT
- SUPERMARKET
- RETAIL CENTER

RAIL STATION

- CITY LIMITS
- OUTSIDE CITY LIMITS
- PARK LOCATIONS
- SCHOOLS

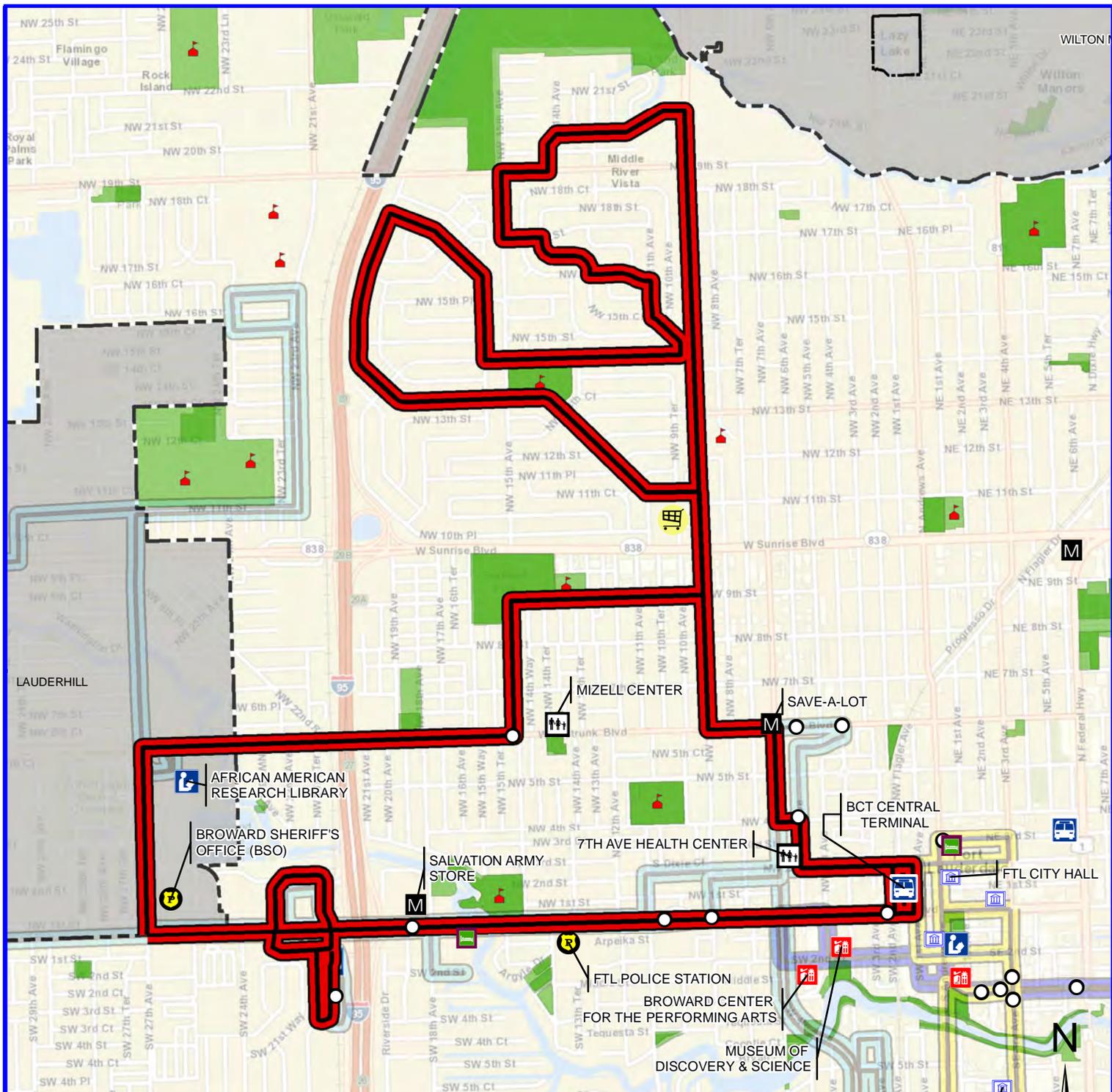


**CITY OF FORT LAUDERDALE
TRANSPORTATION MANAGEMENT ASSOCIATION (TMA)
NEIGHBORHOOD LINK**

Exhibit 11
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1/31/2013

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LEGEND

SUN TROLLEY ROUTES

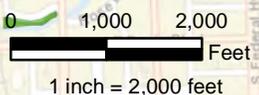
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- DOWNTOWN LINK
- ADA STOPS

POINTS OF INTEREST

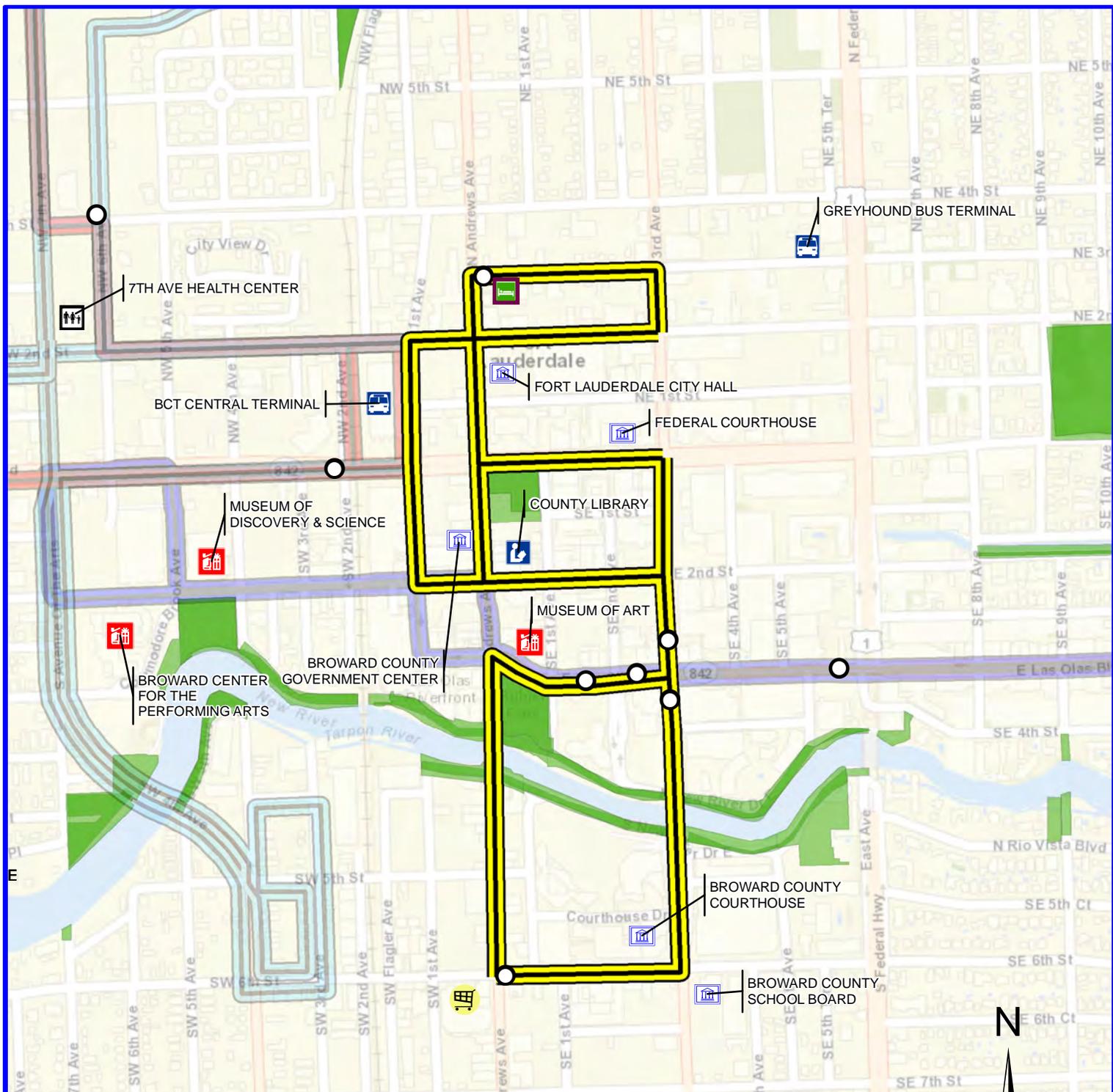
- GOVERNMENT
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- COMMUNITY SERVICES

- LIBRARY
- HOTEL
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- RAIL STATION
- CITY LIMITS
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- SCHOOLS
- PARK LOCATIONS



**CITY OF FORT LAUDERDALE
TRANSPORTATION MANAGEMENT ASSOCIATION (TMA)
TRI-RAIL / NW LINK**



LEGEND

SUN TROLLEY ROUTES

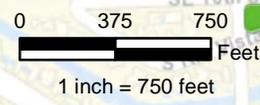
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- NEIGHBORHOOD LINK
- LAS OLAS LINK
- BEACH LINK
- GALT LINK
- TRI-RAIL / NW LINK
- ADA STOPS

POINTS OF INTEREST

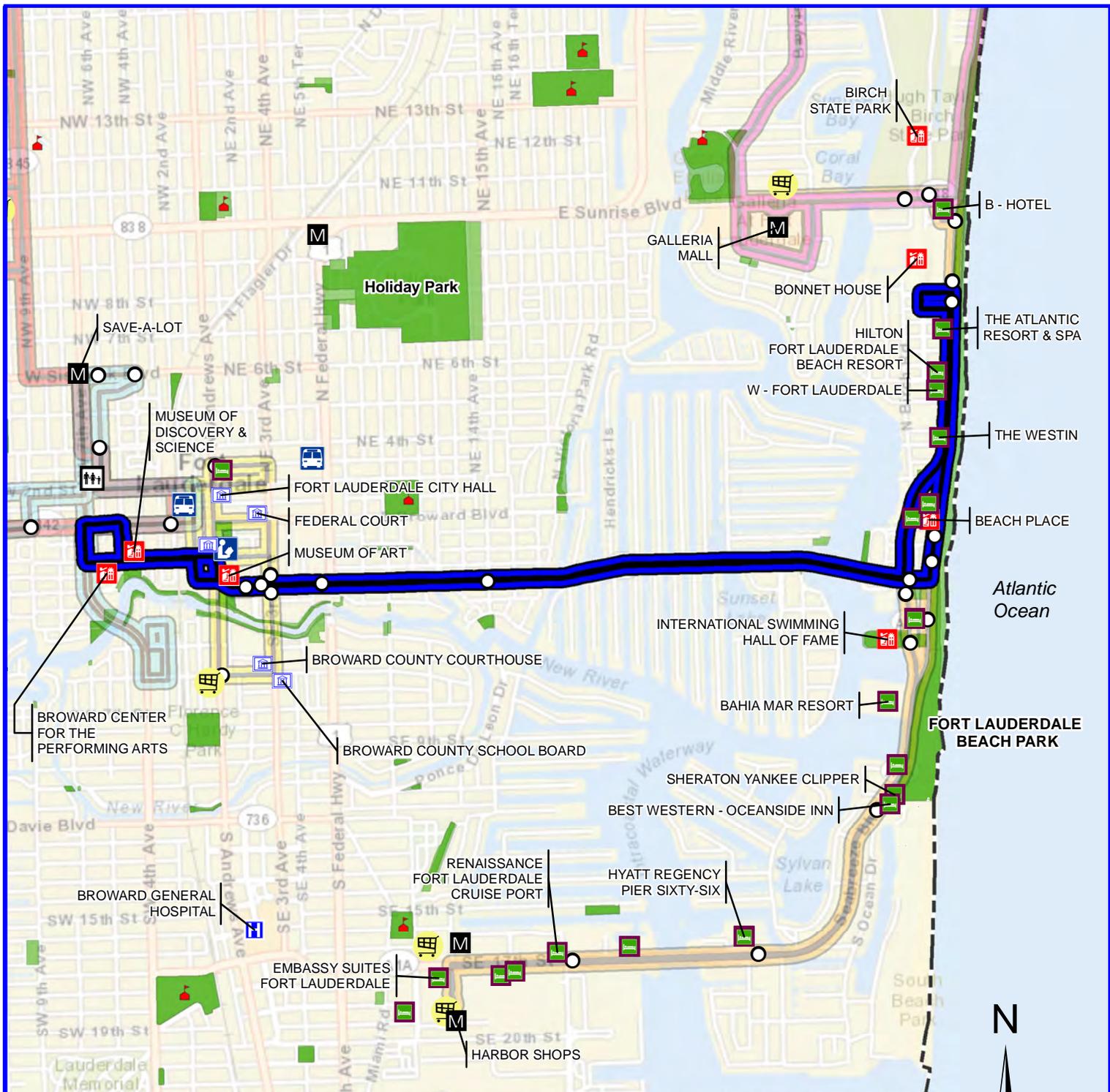
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- HOSPITAL
- COMMUNITY SERVICES
- TRANSPORTATION

- LIBRARY
- HOTEL
- ENTERTAINMENT
- SUPERMARKET

- CITY LIMITS
- OUTSIDE CITY LIMITS
- PARK LOCATIONS
- SCHOOLS



**CITY OF FORT LAUDERDALE
TRANSPORTATION MANAGEMENT ASSOCIATION (TMA)
DOWNTOWN LINK**



LEGEND

SUN TROLLEY ROUTES

- LAS OLAS LINK
- NEIGHBORHOOD LINK
- BEACH LINK
- GALT LINK
- TRI-RAIL / NW LINK
- DOWNTOWN LINK
- ADA STOPS

POINTS OF INTEREST

- GOVERNMENT
- TRANSPORTATION
- HOSPITAL
- COMMUNITY SERVICES

- LIBRARY
- HOTEL
- ENTERTAINMENT
- SUPERMARKET
- RETAIL CENTER

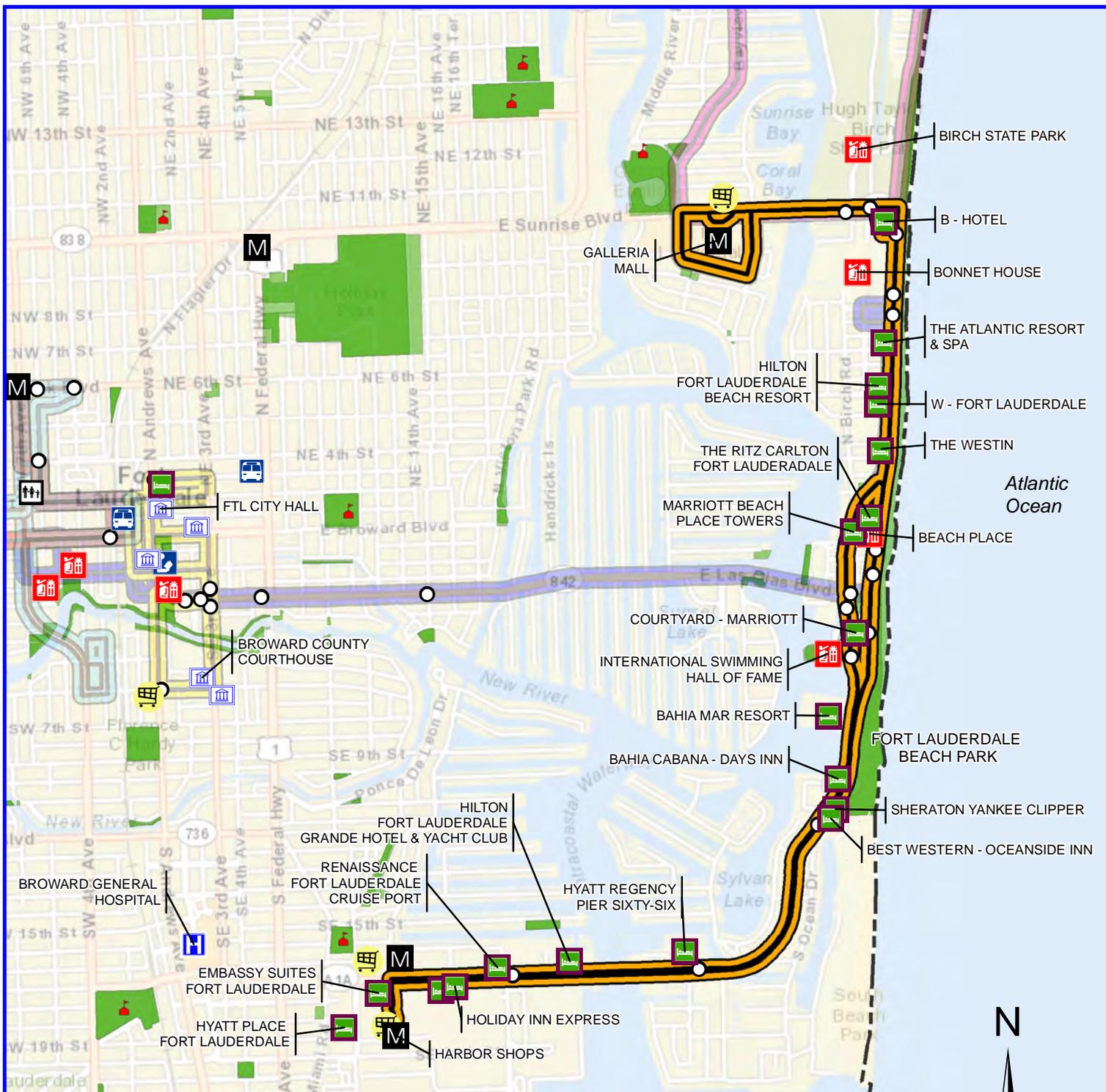
- CITY LIMITS
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**CITY OF FORT LAUDERDALE
TRANSPORTATION MANAGEMENT ASSOCIATION (TMA)
LAS OLAS LINK**

Exhibit 11
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1/31/2013



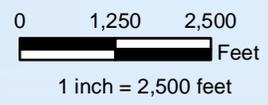
LEGEND

- SUN TROLLEY ROUTES**
- BEACH LINK
 - NEIGHBORHOOD LINK
 - LAS OLAS LINK
 - GALT LINK
 - TRI-RAIL / NW LINK
 - DOWNTOWN LINK
 - ADA STOPS

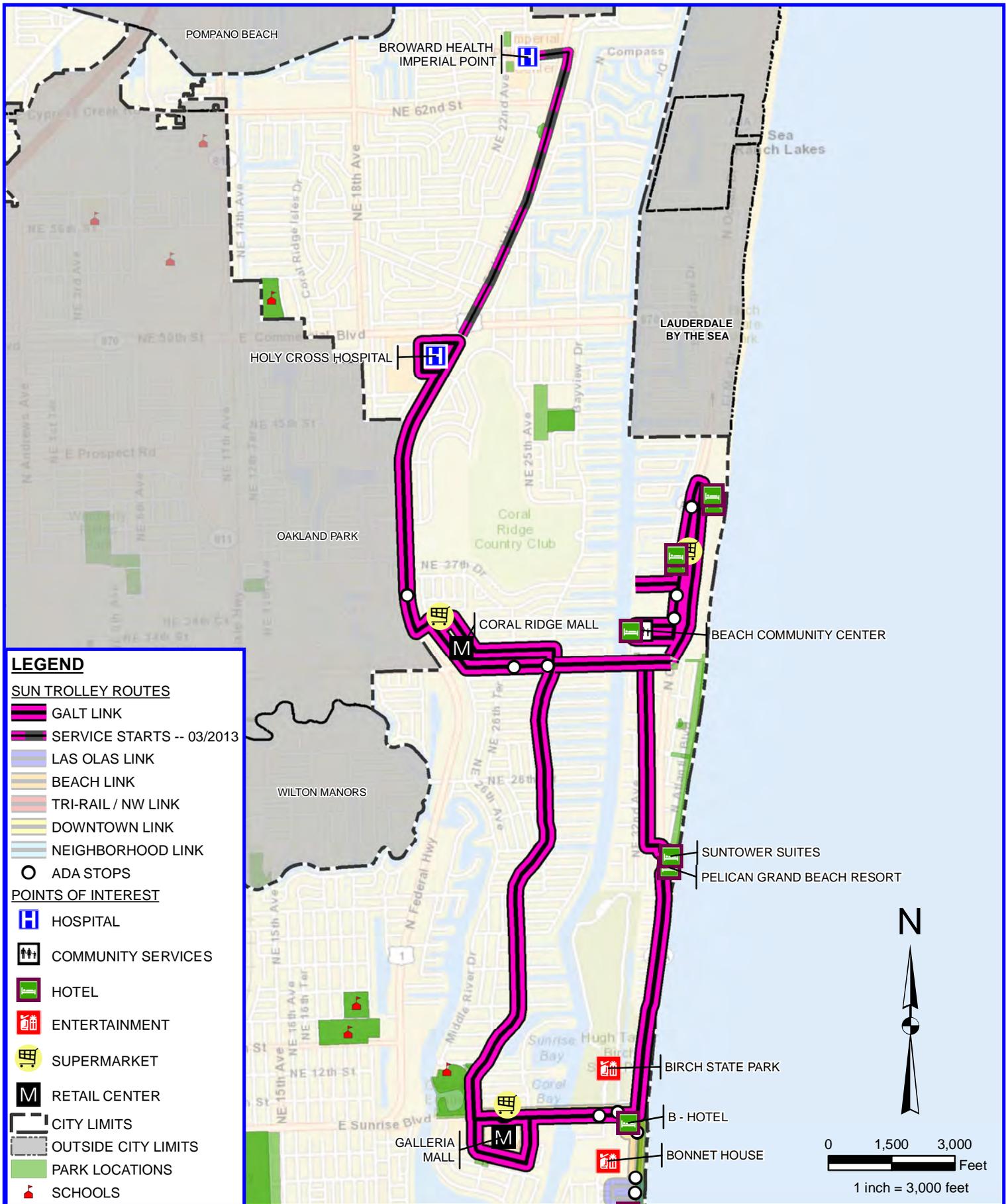
- POINTS OF INTEREST**
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 - HOSPITAL
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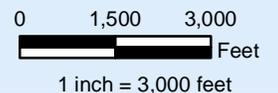


**CITY OF FORT LAUDERDALE
TRANSPORTATION MANAGEMENT ASSOCIATION (TMA)
BEACH LINK**



**CITY OF FORT LAUDERDALE
TRANSPORTATION MANAGEMENT ASSOCIATION (TMA)
GALT LINK**

Exhibit 11
Page 6 of 6



NF Grant Application-City of Fort Lauderdale
Supplementary Budget Sheet: Operating Assistance and Mobility Management

Operating Assistance for:	Total Annual Operating Cost	Matching Funds	Federal Request	Total Operating Cost for Two Years	Matching Funds for Two Years	Federal Request for Two Years	# of Operating Hours	Cost per hour ⁽¹⁾	Est. Number of Riders	Cost per Rider (Averages)
Tri-Rail/Northwest Link	\$251,732	\$125,866	\$125,866	\$503,464	\$251,732	\$251,732	5,356	\$47.00	91,556	\$2.75
Neighborhood Link ⁽²⁾	\$74,589	\$37,295	\$37,295	\$149,178	\$74,589	\$74,589	2,107	\$35.40	25,582	\$2.92
Neighborhood Link add'l scv	\$24,440	\$12,220	\$12,220	\$48,880	\$24,440	\$24,440	520	\$47.00	6,140	\$3.98
Total Project Cost:	\$350,761	\$175,381	\$175,381	\$701,522	\$350,761	\$350,761	7,983		123,278	\$3.22
Less: Fare Box Revenue	(\$10,000)	(\$5,000)	(\$5,000)	(\$20,000)	(\$10,000)	(\$10,000)				
	\$340,761	\$170,381	\$170,381	\$681,522	\$340,761	\$340,761				
							Avg. Net Cost Per Trip:		\$2.76	

⁽²⁾Ridership is estimated, based on former provider's (HACFL) average ridership per hour. Service has been reduced by about 65% because of funding gap when HACFL withdrew from operating the route 1/1/13.

New Freedom: City of Fort Lauderdale
Supplemental Budget Worksheet: Mobility Management

Est Hrly Rate: \$130/hr

Budget
Line Item

Mobility Management		First Year			
		Est Task			
Major Activities (First Year)		Hrs	Cost	Local Share	Federal Request
A	City-wide Transportation Review	150	\$19,500	\$3,900	\$15,600
P	Public outreach workshops, analysis, report	90	\$11,700	\$2,340	\$9,360
A	Operations review, assessment, report	150	\$19,500	\$3,900	\$15,600
F	Financial needs projections and report	80	\$10,400	\$2,080	\$8,320
D	Plan development and implementation	220	\$28,600	\$5,720	\$22,880
D	Documentation, procedures, training	190	\$24,700	\$4,940	\$19,760
D	Deliverables, performance analysis	120	\$15,600	\$3,120	\$12,480
TOTALS		1000	\$130,000	\$26,000	\$104,000

		Second Year			
		Est Task			
Major Activities (Second Year)		Hrs	Cost	Local Share	Federal Request
O	Maintenance Evaluation and System Model	210	\$27,300	\$5,460	\$21,840
P	Address stakeholder feedback/performance	100	\$13,000	\$2,600	\$10,400
O	Information Technology Enhancement	140	\$18,200	\$3,640	\$14,560
O	Transportation Asset Optimization	120	\$15,600	\$3,120	\$12,480
F	Complete Sustainability Report- Carbon Footprint	180	\$23,400	\$4,680	\$18,720
O	Vehicle Technology and Fuel Evaluation	140	\$18,200	\$3,640	\$14,560
P	Joint Promotion and Marketing Program	110	\$14,300	\$2,860	\$11,440
		1000	\$130,000	\$26,000	\$104,000

A=Assessment, Analysis
P=Public Outreach, feedback, marketing
F=Financial & sustainability analysis & reports
O=Optimization (assets, route, technologies)